

---

# KERALA MOTOR VEHICLES TAXATION RULES 1975

---

As amended up to 31.07.2025



EDITED AND COMPILED BY  
AJITHKUMAR B K  
ASST. SECRETARY (RTD.)  
STATE TRANSPORT AUTHORITY  
MOTOR VEHICLES DEPARTMENT  
KERALA

## Contents

1. Short title, application and commencement. -.....	2
2. Definitions. -.....	3
3. Endorsement regarding levy of tax. -.....	4
4. Payment of tax levied. -.....	5
5. Period within which tax shall be paid. -.....	6
6. (Omitted).....	8
7. Form of tax licence (Section 4(3)(a)) -.....	9
8. Certificate for unregistered vehicles. -.....	10
[9. Production of Tax License. -.....	11
10. Exemption from Tax (Section 5(1)). -.....	12
11. (Omitted).....	13
12. Appeals. -.....	15
13. Revision. -.....	16
14. Duplicate Tax Licence- Grant of. -.....	18
15. Refund of Tax paid in excess or by mistake. -.....	19
16. Service of Notices-Manner of. -.....	20
17. Transitory provision – Payment of balance Tax . -.....	21
18. Repeal. -.....	22

## **THE KERALA MOTOR VEHICLES TAXATION RULES, 1975**

**(Including amendment made up to 31.08.2024)**

In exercise of the powers conferred by Section 28 of the Kerala Motor Vehicles Taxation Ordinance, 1975 (Ordinance No.7 of 1975), the Government of Kerala hereby make the following Rules, namely-**The Kerala Motor Vehicles Taxation Rules, 1975.**

### **1. Short title, application and commencement. -**

- (1) These rules may be called the Kerala Motor Vehicles Taxation Rules, 1975.
- (2) They shall come into force on such date as the Government may, by notification in Gazette, appoint.

ॐ

## 2. Definitions. -

In these rules unless the context otherwise requires. –

- (a) **“Form”** means a form appended to these rules;
- (b) **“The Ordinance”** means the Kerala Motor Vehicles Taxation Ordinance, 1975 (7 of 1975);
- (c) **“Section”** means section of the Ordinance.



### 3. Endorsement regarding levy of tax. -

[(Section 4(1)] – The registered owner or the person having possession or control of every motor vehicle shall produce the certificate of registration to the Regional Transport Officer and thereupon the Regional Transport Officer, or any person authorized by him in this behalf, shall make an endorsement in the Certificate of Registration specifying the rate of tax levied, the date from which the tax is levied, and where the payment is to be made.

Provided that in the case of a stage carriage permitted to ply on a route lying in more than one region or exclusively in a region other than the region in which the registered owner resides, the certificate of registration of the vehicle shall be forwarded to the Regional Transport Officer, within whose jurisdiction the major portion of the route, or the inter-regional route as the case may be, lies, for making the endorsement.

<sup>1</sup>[Provided further that the said provisions shall not be applicable in the case of e-payment of tax.]

<sup>1</sup>[Provided also that in the case of e-payment of tax the rate of tax payable shall be made available in the data-base and displayed in the appropriate window.]



---

<sup>1</sup> Inserted vide GO(P)No. 15/2015/Tran dated 13.03.2015(SRO No.174/2015)

#### 4. Payment of tax levied. –

(1) <sup>2</sup>[Tax levied in respect of every non-transport motor vehicle shall be paid in cash at the office specified in the certificate of registration of the vehicle or by e-payment and tax in respect of every transport vehicle shall be paid by cash or by crossed demand draft payable at the local branch of the State Bank of Travancore or State Bank of India or of any Nationalised Banks or Regional Rural Banks or by payment orders of Reserve Bank of India or by e-payment or in any other manner specified in the certificate of registration of the vehicle.]

<sup>3</sup>(Omitted)

<sup>4</sup>(Omitted)

Provided <sup>5</sup>(\*) that the tax due to the State of Kerala in respect of transport vehicles and non-transport vehicles of any other State which operate through the State of Kerala without payment of the tax due shall be paid in cash to the Motor Vehicles Inspector of the border check post and short-term tax licence and TR-5 receipts in respect thereof obtained from them.



---

<sup>2</sup>Inserted vide GO(P)No. 15/2015/Tran dated 13.03.2015(SRO No.174/2015)

<sup>3</sup> Omitted vide SRO No: 709/2010

<sup>4</sup> Omitted vide GO(P)No. 15/2015/Tran dated 13.03.2015(SRO No.174/2015)

<sup>5</sup> Omitted the word 'further' vide GO(P)No. 15/2015/Tran dated 13.03.2015(SRO No.174/2015)

## 5. Period within which tax shall be paid \_

Section 4(1)]- <sup>6</sup>[The tax due under the Kerala Motor Vehicle 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		
Sl.No	Category of vehicle	Period within which tax is to be paid (inclusive of the date of commencement)
1.	Non-transport vehicles and contract carriages ordinarily kept in the state. <sup>7</sup> [Provided that where the Government is of the opinion that the operation of any class or classes of contract carriages in a particular area has been affected due to any epidemic disease in that area, it may, by notification in the Gazette, specify such area and extend the period of remittance of quarterly tax in respect of such contract carriages for the quarter commencing from 1 <sup>st</sup> day of July, 2018 up to 14 <sup>th</sup> day of August, 2018.]	14 days from the date of commencement of the quarter.
2.	(i) Transport Vehicles other than contract carriages and Stage carriages, ordinarily kept in the State.	One month from the date of commencement of the quarter.

<sup>6</sup> Inserted vide GO(P)No. 17/2020/Trans dated 31.03.2020(SRO No.256/2020)

<sup>7</sup> Inserted vide GO(P) No 21//2018/Tran dated 06.07.2018

	(ii) Stage Carriages	<sup>8</sup> [45 days from the date of commencement of the quarter or within such further period not exceeding 31 days as may be specified by the Government by notification] <sup>9</sup> [Provided that the period within the tax is to be paid for the quarter commencing 1 <sup>st</sup> day of January, 2020 shall be upto the 15 <sup>th</sup> day of April, 2020.]
<sup>10</sup> [3.	<b>Vehicles newly purchased and registered in the State or brought from outside the State for permanent use in the State: -</b>	
	(i) In the case of vehicles for which one-time tax or lump sum tax is payable.	At the time of registration of the vehicle or within 7 days from the delivery of the vehicle, whichever is earlier, or within 14 days from the date of issue of No Objection Certificate by the Original Registering Authority without prejudice to the period allowed herein above.
	(ii) in the case of other non- transport vehicles.	14 days from the date of purchase or bringing of the vehicle in the State without prejudice to the period allowed above.
	(iii) in the case of other transport vehicles.	7 days from the date of endorsement of tax in the certificate of registration without prejudice to the period allowed herein above.]
4.	Transport vehicles of other states permitted to ply in this State.	Before the commencement of the quarter or the date of issue of the permit if permit is issued within the quarter, as the case may be.
5.	(i) Vehicles in respect of which tax at reduced rate or balance tax become payable within the quarter consequent on the grant of exemption, alteration or any other reason.	7 days from the date of endorsement of such reduced tax or balance tax, without prejudice to the period allowed herein above.
	(ii) Vehicles in respect of which tax at reduced rate or balance tax payable due to enhancement of rate of tax.	Along with the payment of tax due for the subsequent period.

5002

<sup>8</sup> Substituted by GO(P) No 32/2005/Tran dtd 14.11.2005 (SRO No 1007/2005)

<sup>9</sup> Inserted vide GO(P)No10/2020/Tran dtd 16.03.2020 (SRO No 208/2020)

<sup>10</sup> Amended vide GO(P)No. 15/2015/Tran dated13.03.2015(SRO No.174/2015)





6.<sup>11</sup>(Omitted)

☞☞

---

<sup>11</sup> Omitted '6. Rebate allowed. 'vide GO(P)No. 15/2015/Tran dated13.03.2015(SRO No.174/2015)

**7. Form of tax licence** (Section 4(3)(a)) –

(1) Tax licences shall be as specified in the Forms A to E:

Provided that where there is a facility to issue computerized tax licence, the same shall be in Form CTL.

<sup>12</sup>[Provided further that where there is a facility for e-payment of tax, the receipt obtained shall be the tax licence and the same shall be in 'FORM ETL' for existing vehicles and tax licence for new vehicles shall be obtained from the offices concerned after the registration of the vehicle and shall be in 'FORM CTL']

<sup>13</sup>[(2) The tax license for the remittance of Green Tax shall be in form 'GTL'.

Provided that where there is a facility for e-payment of green tax, the receipt obtained shall be the Green Tax license and the same shall be in form 'EGTL']

९०२

---

<sup>12</sup> Inserted vide GO(P)No. 15/2015/Tran dated 13.03.2015(SRO No.174/2015)

<sup>13</sup> Inserted vide GO(P)No. 67/2016/Tran dated 16.12.2016(SRO No.762/2016)

**8. Certificate for unregistered vehicles. —**

[(Section 4(3) (b)]—The certificate in respect of any vehicle not registered under the Motor Vehicles Act, 1939, (Central Act 4 of 1939), shall be in Form F.

५०९२

<sup>14</sup>**[9. Production of Tax License. –**

The valid Tax Licenses shall be carried in the vehicle and shall be produced on demand by an officer authorized by Government as per section 11 or a police officer not below the rank of Sub Inspector.]

ॐ

---

<sup>14</sup> Inserted vide GO(P)No. 67/2016/Tran dated 16.12.2016(SRO No.762/2016)

## 10. Exemption from Tax (Section 5(1)). –

<sup>15</sup>[(1) The previous intimation referred to in sub-section (1) of Section 5 shall be made to the Regional Transport Officer or Joint Regional Transport Officer concerned in FORM G and accompanied with a receipt of remittance of appropriate fee as specified in the table below, so as to reach him within thirty days before the commencement of the period for which exemption from payment of tax in respect of the vehicle is claimed due to non-use: -]

TABLE		
Fee for application for tax exemption		
Sl. No.	Category	Amount of fee paid for a year or part thereof (for each G Form)
1	Non-Transport Vehicles	
	(i) Two and Three Wheelers	Rs. 50/-
	(ii) Motor Car and other Non-Transport Vehicles	Rs. 100/-
2	Transport Vehicles	
	(i) Two and Three wheelers	Rs. 100/-
	(ii) Light Transport Vehicle	Rs. 200/-
	(iii) Medium Transport Vehicle	Rs. 300/-
	(iv) Heavy Transport Vehicle	Rs. 400/-]

(2) On receipt of the intimation, the Regional Transport Officer concerned shall certify, after such verification as may be deemed necessary, the non- use of the vehicle for the period for which tax is not payable, by making necessary endorsement in the certificate of registration of the vehicle.

**Note:** - The previous intimation referred to in this rule shall be sent by registered post acknowledgement due or presented to the office of the Regional Transport Officer, in person and in the latter case; acknowledgement for its receipt shall be obtained.



<sup>15</sup> Inserted vide GO(P)No. 67/2016/Tran dated 16.12.2016(SRO No.762/2016)

**11.**<sup>16</sup>(Omitted)**<sup>17</sup>[11A Procedure for seizure and detention of motor vehicles in the case of non-payment of tax. –**

- (1) Where an officer empowered by the State Government under section 11 has reason to believe that the tax payable in respect of any Motor Vehicle remains unpaid, such officer may, by an order, seize the motor vehicle and serve a copy of the order to the registered owner or the person in possession or control of such vehicle or his driver. After such order is made, the authorized officer shall direct that the vehicle be taken to nearest Police Station or any suitable premises mentioned in such order of detention. In the case of any goods or articles in such vehicles, the authorized officer shall make an inventory of such goods or articles found in the vehicle and direct the person from whom the vehicle is seized, to remove the same. If the person refuses to remove the same, the authorized officer shall not be responsible for the safe custody of such goods or articles therein and the registered owner or his representative duly authorized by him in writing shall make such arrangement for the safe custody as he deems fit. If such person fails or refuses to drive the vehicle to the nearest Police Station or any other suitable premises mentioned in the order, the authorized officer may arrange to take the vehicle to the nearest Police Station or any other suitable premises for safe custody.
- (2) If the tax due in respect of the vehicles seized and detained is not paid within 30 days from the date of such seizure and detention, the officer authorized under sub-section (1) of section 11 shall forthwith intimate the same either to the Regional Transport Officer or to the Joint Regional Transport Officer, as the case may be, who is the officer authorized for the purpose under sub-section(2) of section 11, having jurisdiction in the area where the vehicle is detained under sub-section(2) of section 11 and hand over the possession of the vehicle to such officer and he shall further detain the vehicle till the

<sup>16</sup> Omitted “**11. Compensation to local authorities**” vide SRO No 219/2007

<sup>17</sup> Inserted vide GO(P)No. 15/2015/Tran dated 13.03.2015(SRO No.174/2015)

disposal of the vehicle by auction.]

<sup>18</sup>[**11B. Manner and procedure with respect of sale of vehicle seized for recovery of tax. –**

- (1) The authorized officer, shall on receipt of an intimation under sub-rule (2) of rule 11A, issue a notice under sub-section (2) of section 11 of the Act and after considering the objections, if any, proceed to sell the vehicle in public auction.
- (2) The authorized officer shall issue a proclamation of the intended sale stating therein:
  - (a) the date of sale, which shall not be less than 15 days from the date of publication of the proclamation, in a local newspaper;
  - (b) the place and time of sale;
  - (c) the description of vehicle intended to be sold;
  - (d) the amount for recovery of which the auction is ordered; and
  - (e) such other particulars as the authorized officer considers essential for a purchaser to know in order to judge the nature and value of the vehicle.
- (3) The proclamation shall be published in a local newspaper having wide circulation in that area and the cost of such publication shall be recovered from the proceeds of the sale. A copy of such proclamation shall be affixed on a conspicuous part of the vehicle and on the notice boards of the offices of the authorized officer and the original registering authority.
- (4) The authorized officer in his discretion can adjourn the sale to a specified date and time after recording his reasons in writing for such adjournment.

Provided that where the sale is adjourned for a period longer than 30 days, a fresh proclamation as laid down in sub-section (3) shall be made.

- (5) Twenty five percent of the auction amount shall be paid by the highest bidder immediately after the conclusion of the auction and the balance amount of the auction shall be paid within seven days from the date of

---

<sup>18</sup> Inserted vide GO(P)No. 15/2015/Tran dated 13.03.2015(SRO No.174/2015)



auction. In default of making such payment, the vehicle shall be sold to the next highest bidder and the amount remitted by the first highest bidder shall be forfeited.

## 12. Appeals (Section 23). –

- (1) **Time for appeal.** -An appeal under Section 23 shall be preferred before the Deputy Transport Commissioner having jurisdiction over the area within 30 days from the date of receipt of the order, which is the subject of the appeal.
- (2) **Manner of appeal.** - The appeal shall be in the form of a memorandum setting forth concisely the grounds of objection to the order, which is the subject of the appeal, and shall be accompanied by the original or a certified copy of that order. The memorandum of the appeal shall be in duplicate.
- (3) **Fee:** - <sup>19</sup>[A fee of Rs.100/-] shall be paid in respect of each appeal, payment being made by means of treasury Chalan.
- (4) **Certified copy of documents –issue of.** - The Taxation Officer or the Regional Transport Officer, as the case may be, may give any person interested in an appeal referred to in sub-rule (1) a certified copy of the order appealed against, or of any other relevant document on payment of a fee of two rupees, such payment being made by means of court fee stamps affixed to the application for each such copy of the order, petition or document. Such certified copies may be issued by the Taxation Officer or the Regional Transport Officer, as the case may be, on stamp paper to be produced by the applicant within seven days from the date of submission of the application. If for any reason, any or all the certified copies could not be issued, the fact may be communicated in writing to the applicant, within the said period of seven days.
- (5) **Conduct of hearing of appeal.** - A copy of the memorandum of appeal shall be forwarded by the Deputy Transport Commissioner having jurisdiction over the area to the officer whose order is the subject of appeal, requiring him to forward the connected records of the case and remarks, if any, which he wishes to make on the memorandum of appeal. On receipt of such records and remarks, if any, the Deputy

<sup>19</sup> Amended vide GO(P)No. 19/2023/Tran dated 25.08.2023 wef 25.08.2023

Transport Commissioner shall issue notice to the parties specifying the date, time and place of hearing the appeal, and requiring them to attend the proceedings accordingly. If they attend, he may hear the appellant and the other interested parties, if any, and take such evidence as may be necessary in the circumstances of the case before passing orders. An appeal shall, ordinarily be disposed of, within two months from the date of filing the appeal.

### 13. Revision (Section 24(2)). -

- (1) **Manner of Revision.** - An application for revision under sub- section (1) of Section 24 shall be in the form of a memorandum setting forth concisely the grounds of objection to the order, which is the subject of the revision, and shall be accompanied by the original or a certified copy of that order. The memorandum of revision shall be in duplicate.
- (2) **Fee:** - <sup>20</sup>[A fee of Rs.200/-] shall be paid in respect of each application for revision, the payment being made by means of treasury Chalan.
- (3) **Certified Copy of documents-issue of .-** The taxation Officer, the Regional Transport Officer, or the Deputy Transport Commissioner, as the case may be, may give any person interested in a revision referred to in sub-rule (1), a certified copy of the order sought to be revised or of any other relevant document, on payment of a fee of two rupees, such payment being made by means of court fee stamps affixed to the application for each such copy of the order, application or document. Such certified copies shall be issued by the Taxation Officer or Deputy Transport Commissioner on stamp paper to be produced by the applicant, within 7 days from the date of submission of the application. If for any reason, any or all the certified copies could not be issued, the fact may be communicated in writing to the applicant, within the said period of 7 days.
- (4) **Conduct of hearing of Revision petition.** - A copy of the application for revision shall be forwarded by the Transport Commissioner to the officer whose order is the subject of revision, requiring him to forward the connected records of the case and remarks, if any, which he wishes to make

<sup>20</sup> Amended vide GO(P)No. 19/2023/Tran dated 25.08.2023 wef 25.08.2023

on the application for revision. On receipt of such records and remarks, if any, the Transport Commissioner shall issue notice to the parties specifying the date, time and place of hearing the application for revision and requiring them to attend the proceedings accordingly. If they attend, he may hear the applicant and the other interested parties, if any, and take such evidence as may be necessary in the circumstances of the case, before passing orders. The application shall ordinarily be disposed of within three months from the date of filing the application. The order of the Transport Commissioner on the application for revision shall be final.

५०२

**14. Duplicate Tax Licence- Grant of (Section 28(2)(c)). -**

- (1) A duplicate tax licence may be granted by the Taxation Officer, on receipt of an application made in writing (enclosing the certificate of registration also) by the registered owner or the person in possession or control of the motor vehicle, if it is declared in such application, that the original licence has been lost, destroyed or mutilated. The duplicate tax licence so granted, shall be stamped "DUPLICATE" or noted as such in red ink. The particulars of the duplicate tax licence so issued shall be endorsed in the certificate of registration of the vehicle.
- (2) The fee for the grant of a duplicate tax licence shall be rupees <sup>21</sup>[one hundred (Rs.100).] It shall be paid to the Taxation Officer along with the application for the duplicate licence. The amount will, on no account be refunded.



---

<sup>21</sup> Inserted vide GO(P)No. 67/2016/Tran dated 16.12.2016(SRO No.762/2016)

### 15. Refund of Tax paid in excess or by mistake (Section 28(2)(g)). –

The Regional Transport Officer may, on application sanction the refund of any tax paid or collected by mistake or in excess or remitted under wrong head of account, provided that such application in writing along with evidence of payment of such amount is presented to the Regional Transport Officer within one year from the date of payment of such amount.

#### 15A. Refund of one-time tax. –

<sup>22</sup>[(1) Subject to the conditions laid down in sub-rule (2), the vehicles specified in serial numbers 1,2,3(i)(a) to 3(i)(e),3(ii)(a) to 3(ii)(e),6,7(i)(a) to 7(i)(c),10(iii) and 11(i) of the Schedule for which one-time tax or lump sum tax has been paid, but the vehicle is removed permanently from this State on transfer of ownership or change of address or the registration of the vehicle has been cancelled during the currency of tax so paid and the amount of tax to be refunded shall be the difference between the actual amount of tax paid and the amount calculated by multiplying the number of years for which the motor vehicle was actually used in the State by the proportionate yearly rate of one time tax or lump sum tax already paid. For computing the period of usage, the period less than one year shall also be treated as one year.]

(2) For refund of tax the following conditions have to be satisfied, namely: -

- (i) the application for refund of tax shall be made to the Regional Transport Officer/Joint Regional Transport Officer concerned within <sup>23</sup>[one year] from the date of removal of the vehicle from this State;
- (ii) tax licence shall be surrendered along with the application; and a certificate obtained from the Registering Authority of the other transferee State shall be produced to the effect that the vehicle has been included in that region and tax due to that State has been paid.

❧

<sup>22</sup> Inserted vide GO(P)No. 15/2015/Tran dated 13.03.2015(SRO No.174/2015)

<sup>23</sup> Subst. for the words "30 days" by KMVT Amendment Rule 2001



**16. Service of Notices-Manner of. –**

Notice under the Ordinance or these rules may be served by any of the following methods-

- (a) by delivery or tender of a copy of the notice to the addressee or his agent or other person duly authorized to receive notice on his behalf;
- (b) by sending to the registered owner the notice by registered post acknowledgement due, at his address as entered in the certificate of registration of the vehicle;
- (c) by affixture on the door of the house of the addressee.

ॐ

**17. Transitory provision – Payment of balance Tax** (Section 29(2)). –

When any balance amount of tax is payable under sub-section (1) of Section 29, the registered owner or person having possession or control of the vehicle shall produce the certificate of registration of the vehicle to the Regional Transport Officer concerned within fifteen days from the date of commencement of the Ordinance for the purpose of endorsing the balance tax payable and pay such amount within seven days from the date of such endorsement. If the balance tax is not paid within the time prescribed above, additional tax at the rate specified in the notification issued under Section 12 shall also be payable along with the balance tax.

५०२



**18. Repeal** (Section 31). –

The Kerala Motor Vehicles Taxation Rules, 1963 and the Kerala Motor Vehicles (Taxation of Passengers and Goods) Rules 1963 are hereby repealed:

Provided that the orders made or action taken or the things done under the Rules so repealed, shall be deemed to have been made, taken or done under the corresponding provisions of these rules.



**KMVT RULES**

**Form A**

(See Rule 7)

**TRANSPORT VEHICLE**

Licence granted under Section 4(3)(a) of the Kerala Motor Vehicles Taxation Ordinance, 1975.

Name & Address of the Registered  
Owner or person having possession  
or control of the vehicle.

Office seal

Date of issue

The cross in this licence form, shall be in different colours for every quarter.

**KMVT RULES**

**Form B**

(See Rule 7)

**NON-TRANSPORT VEHICLE**

Licence granted under Section 4(3)(a) of the Kerala Motor Vehicles Taxation Ordinance, 1975.

Name & Address of the Registered  
Owner or person having possession  
or control of the vehicle.

Office seal

Date of issue

The cross in this licence form, shall be in different colours for every quarter.

**KMVT RULES**

**Form C**

(See Rule 7)

**TRANSPORT VEHICLE**

Licence granted under Section 4(3)(a) of the Kerala Motor Vehicles Taxation Ordinance, 1975.

Name & Address of the Registered  
Owner or person having possession  
or control of the vehicle.

Office seal

Date of issue

The middle portion between the two lines in this licence form shall be in different colours for every year

**KMVT RULES**

**Form D**

(See Rule 7)

**NON-TRANSPORT VEHICLE**

Licence granted under Section 4(3)(a) of the Kerala Motor Vehicles Taxation Ordinance, 1975.

Name & Address of the Registered  
Owner or person having possession  
or control of the vehicle.

Office seal

Date of issue

The middle portion between the two lines in this licence form shall be in different colours for every year

**KMVT RULES**

**<sup>1</sup>Form D1**

(See Rule 7)

**NON-TRANSPORT VEHICLE**

Licence granted under Section 4(3)(a) of the Kerala Motor Vehicles Taxation Ordinance, 1975.

Name & Address of the Registered Owner or person having possession or control of the vehicle.

Office seal

Date of issue

**KMVT RULES**

**Form E**

(See Rule 7)

**FORM OF TEMPORARY LICENCE**

Licence granted under Section 4(3)(a) of the Kerala Motor Vehicles Taxation Ordinance, 1975.

Name & Address of the Registered  
Owner or person having possession  
or control of the vehicle.

Office seal

Date of issue

**\*GOVERNMENT OF KERALA**  
MOTOR VEHICLES DEPARTMENT  
TAX LICENCE

**Form CTL**  
(See Rule 7)

Licence granted under Section 4(3)(a) of the Kerala Motor Vehicles Taxation Ordinance, 1975.



**\*GOVERNMENT OF KERALA**  
MOTOR VEHICLES DEPARTMENT  
TAX LICENCE

**Form ETL**  
(See Rule 7)

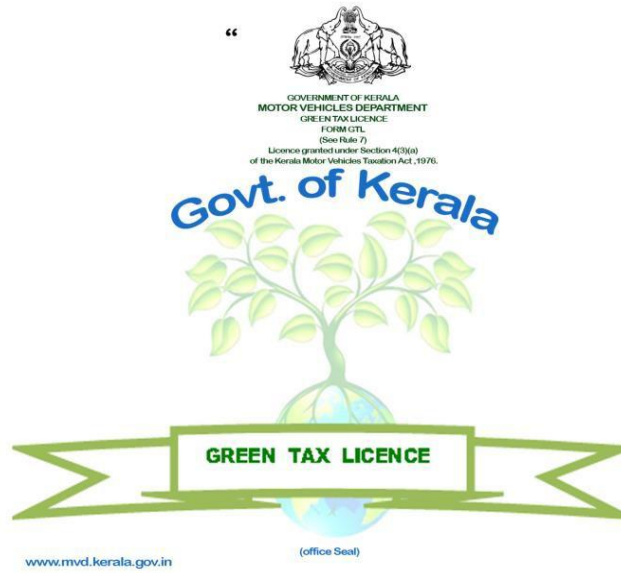
Licence granted under Section 4(3)(a) of the Kerala Motor Vehicles Taxation Ordinance, 1975.

- This is a computer-generated document and does not require any signature
- The genuineness of this TL shall be verified through [www.mvd.kerala.gov.in](http://www.mvd.kerala.gov.in)
- Any modification or misuse of this receipt is an offence which shall attract legal action and punishment.

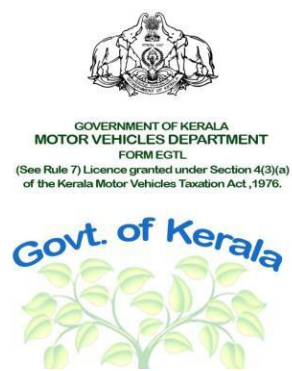
# KERALA MOTOR VEHICLES TAXATION RULES 1975

GTLNo. :  
Regn. No :  
Class :  
Name of owner :  
Period from :  
Period To :  
Amount Paid :  
Name of office :  
Date of issue :

(Signature)



GTLNo. :  
Regn. No :  
Name of owner :  
Period from :  
Period To :  
Amount Paid :



---

\*. Inserted vide GO(P)No. 67/2016/Tran dated 16.12.2016(SRO No.762/2016)

**KMVT RULES FORM F**

(See Rule 8)

FORM OF CERTIFICATE FOR MOTOR VEHICLES NOT  
REGISTERED UNDER THE MOTOR VEHICLES ACT, 1939  
(See Section (4(3)(b)))

**Description of Vehicles**

1. Registered number and distinguishing mark
2. Class of vehicle
3. Marker's name
4. Type of body
5. Year of manufacture'
6. Number of cylinders
7. Chassis No.
8. Engine No.
9. Horse Power
10. Maker's classification or if not known, wheel base
11. Seating capacity including driver]
12. Unladen weight
13. Laden weight
14. Class under Taxation Schedule Station.....

Date.....

Regional Transport Officer

Name of the registered owner  
(Block Capitals)

Address:

Station:

Date:

Regional Transport Officer

**Endorsement of tax paid**

## KERALA MOTOR VEHICLES TAXATION RULES 1975

The tax due viz; Rs \_\_\_\_\_ under the Kerala Motor Vehicles Taxation Ordinance, 1975 in respect of the vehicle referred to has been collected at. .... on.....for the period from \_\_\_\_\_ to .....  
No tax is payable for the period from.....to..... on the vehicle.....

Station:

Date:

Taxation Officer.

### \*KMVT RULES

#### Intimation of Non-use of a Vehicle

(See section 5 (1) of the Kerala Motor Vehicles Taxation Act, 1976 and rule 10 of Kerala Motor Vehicles Taxation Rules, 1975)

To,

The Regional Transport Officer/ Joint Regional Transport Officer

.....

Details of Vehicle			
1	Reg. No.	:	
2	Class of vehicle	:	
3	a) Name and Address of the Registered Owner b) Contact number	: :	
4	a) Name and Address of the possessor of the Vehicle who filed this non-use intimation b) Contact number	: :	
5	Particulars of remittance of	(a)	Receipt No.

	prescribed fee	(b)	Date.
		(c)	Amount
<b>Details of Place of Garage</b>			
6	Is the vehicle in the custody of any court/Police/department	:	Yes/No
7	If yes, reasons for custody with details	:	
8	Details of garage	:	
	(i) Name of garage	:	
	(i) Building No.	:	
	(ii) Ward No.	:	
	(iii) Street/Road	:	
	(iv) Town/Village	:	
	(v) KSEB Post No.	:	
	(vi) Nearest Land Mark	:	
	(vii) Post office with Pincode	:	
9	Name and address of the owner of the garage and his contact number	:	
10	Jurisdiction of the Registering authority/Additional Registering authority in which the vehicle is garaged/intended to be garaged.	:	
11	Reason for the non-use.	:	
12	Period upto which tax has been paid.	:	
13	Period for which tax exemption is requested for	:	From.....To.....
14	Probable date on which the vehicles will be put to use.	:	

Date:

Signature of the applicant

Place:

**DECLARATION**

I, ..... hereby declare that the particulars given above are true and correct to the best of my knowledge and belief. If any of the provisions of the Kerala Motor Vehicles Taxation ACT, 1976 or the rules made thereunder and any instructions in this regard are found to be violated, I agree to remit the prescribed tax along with any penalty as may be decided by the concerned authority.

Signature of the applicant.

**Declaration of consent from the owner/ the possessor of the garage**

(Applicable only if the vehicle is garaged in a private place other than owned by the Registered Owner)

I, ..... S/o .....  
 .....  
 ..... (address) hereby declare that I shall act as the custodian of the vehicle bearing Registration No. .... for the period from ..... to ..... and shall make sure that the above vehicle will not be put on road without the written prior consent of the concerned authority. If ever the vehicle would be removed from the place of garage, I shall inform the matter to the concerned authority and offer my full co-operation and furnish all available details in this regard.

Signature and Name of the Custodian

**For Office Use Only**

Date of receipt of application	:
Remarks : -	
Signature, Name and Designation	
Date of receipt by the Concerned Circle Officer	
Signature and Name of the Circle	
Officer	

**Instructions**

1. Three copies of the non-use intimation in Form G shall be submitted before the Regional Transport Officer or Joint Regional Transport Officer in whose jurisdiction the vehicle is included within prescribed time. (within 30 days before the commencement of the detention)
2. No vehicles shall be garaged in public road for claiming exemption from the remittance of tax.

**Acknowledgement**

I.....(Name & Designation) accepted/rejected this Form G application in this day of .....

Copy received-Signature of Applicant

Taxation Officer

Signature, Name& ID No."

---

\*. Inserted vide GO(P)No. 67/2016/Tran dated 16.12.2016(SRO No.762/2016)



