



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

G.O.(P) No.6/2024/Trans.

Dated, Thiruvananthapuram, 30th March, 2024.

S. R. O. No. 350/2024

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 the whereabouts of most of the vehicles are unknown or 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 up to 31st March, 2023;

AND WHEREAS, as per notification issued under G.O.(P)No.5/2023/Trans. dated 31st March, 2023 and published as S.R.O. No. 451/2023 in the Kerala Gazette Extraordinary No.1226 dated 31st March, 2023, Government have introduced the Scheme once again for one time settlement which is valid up to 31st March, 2024;

AND WHEREAS, Government have received several representation requesting to introduce the Scheme again since 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, 2024 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, 2025



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, 2024, 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 arrears of tax for the last four years up to 31 st March, 2024 (including additional tax and interest)	31 st March, 2024
2	Transport Vehicle	30% of the arrears of tax for the four years up to 31 st March, 2024 (including additional tax and interest)	31 st March, 2024

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 arrears for the last four years as on 31st March, 2024:

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, 2024, 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, 2024.

By order of the Governor,
D.Vasuki K IAS
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, 2023 was introduced vide notification published as S.R.O.No.451/2023 and the Scheme was valid up to 31st March, 2024. 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 575 of the Budget Speech 2024-2025, 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.

