



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

G.O.(P)No.18/2023/Tran.

*Dated, Thiruvananthapuram, 30<sup>th</sup> June, 2023.*

**S. R. O. No. 724/2023**

WHEREAS, Ministry of Road Transport and Highways (MoRTH) have notified the Motor Vehicles (Registration and Functions of Vehicle Scrapping Facility) Rules, 2021 vide Notification No.G.S.R.653(E), Dated 23<sup>rd</sup> September 2021 and the Motor Vehicles (Registration and Functions of Vehicle Scrapping Facility) Amendment Rules, 2022 vide Notification No.G.S.R. 695(E), Dated 13<sup>th</sup> September 2022; which lay down the procedure for establishment of a “Registered Vehicle Scrapping



Facility” (RVSF) for carrying out dismantling and scrapping operations of “End of Life” vehicles;

AND WHEREAS, the rule 51A of the Central Motor Vehicles Rule, 1989, states that there shall be a concession in motor vehicle tax of new vehicles registered against the submission of “Certificate of Deposit” the rate upto 25% in the case of non-transport vehicle and upto 15% in the case of transport vehicles;

AND WHEREAS, as per the letter number RT/23013/S/2022-T dated 10<sup>th</sup> January 2023, Ministry of Road Transport and Highways, Government of India has requested the State Government to issue orders for granting tax concession on vehicle purchased against the Certificate of Deposit. The State Government vide G.O.(P)No.11/2023/FIN dated 31.01.2023, have decided to allow Motor Vehicles Tax concession on new vehicles registered against the Certificate of Deposit (CoD)

NOW THEREFORE, considering the above circumstances, in exercise of the powers conferred by Section 22 of the 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 grant tax concession at the rate given below for new motor vehicle purchased against the Certificate of Deposit (CoD),

- (i) Fifteen percent, in case of non-transport vehicles; and
- (ii) Ten percent, in case of transport vehicles:

Provided that the concession shall be available up to five years and fifteen years respectively for transport vehicles and non-transport vehicles from the date of its initial registration,

Provided further that, tax concession shall be allowed only for purchasing same kind of vehicle for which the vehicle is surrendered for scrapping,

Provided also that, no concession of tax shall be allowed on production of Certificate of Deposit after one year from the date of issue of such certificate.

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.)

For the reasons stated in the notification, the Government have decided to grant tax concession in the motor vehicle tax at the rate specified in the notification for new motor vehicles purchased against the Certificate of Deposit.

The notification is intended to achieve the above object.

