

C1/8711/TC/2014

Transport Commissionerate, Keralam
Trans Towers, Thiruvananthapuram
Dated: 01-12-2014

CIRCULAR NO. 25/14

Sub: Motor Vehicles Department-Insisting PAN/FORM 60 for registration of new vehicles-Direction issuing of-Reg

**Ref: 1. F.No.Misc/ITO (Intell)/Tvm/Estt/13-14 dated 03-04-2014
2. Circular No. 20/2013**

As per Rule 114B(b) of Income Tax Rule, sale or purchase of a motor vehicle or vehicle as defined in clause (28) of Section 2 of the Motor Vehicles Act, 1988, requires registration by a registering authority under Chapter IV of the Act, provided that any person who does not have a Permanent Account Number shall make a declaration in Form No.60 giving therein the particulars of such transaction. Vide reference 2nd cited it was directed to insist PAN Card for the registration of vehicles having purchase value of ₹ 5 lakh or more. On the basis of the proviso to Rule 114(B) (b) of Income Tax Rule Circular No.20/2013 is hereby withdrawn. This is for strict guidance and follow up action by all officers concerned

Sd/-
Transport Commissioner

To

All Deputy Transport Commissioners
All Regional Transport Officers
All Joint Regional Transport Officers
SSG for modification of software

Approved for issue

Senior Deputy Transport Commissioner
(Taxation)

16/12

16/12/14