

No.B1/16831/TC/2007.

Transport Commissionerate
Kerala, Thiruvananthapuram
Date: 11.07/2009

CIRCULAR NO. 07 /09

Sub: Tax on MVs – Non use intimation /G-Form – timely action for disposal – 1 regarding

- Ref: 1. Circular No. 3/74 (F3/114/TC/74) (J3/40/TC/03) 5. Circular No.28/03
2. Circular No.6/79 (A1/196/TC/79) (B1/1507/TC/03) 6. Circular No.38/03
3. Circular No.31/89 (A3/40392/TC/83) (B1/9304/TC/07) 7. Circular No.6/07
4. Circular No.8/01 (G3/2182/TC/01)

G.Forms/Non-use intimation received in various offices of the Motor Vehicles Department are not found properly and promptly dealt with by the officers, despite many instructions in this regard. The following directions are therefore necessary for the effective disposal of non-use intimation/G Form.

- (1) *G.Forms/Non-use intimation shall be filed in duplicate in the office in which the vehicle is included and tax endorsement issued.*
- (2) *Intimations shall be filed through the inward section clerk who will in turn issue acknowledgment through the system specifying the registration number of the vehicle, the period for the exemption is claimed and full address of the garage. If the counter is not functioning at the time of receipt of intimation say, in the*

afternoon, the superior ministerial officer present shall receive it and the receipt of acknowledgment issued.

- (3) The inward section or the superior officer shall transfer the application to the concerned circle clerk at least on the next working day. In case intimation received by registered post with AD, it shall also be transferred to the concerned clerk at least on the next working day itself.
- (4) The circle clerk after making necessary entries in the stoppage register shall forward a copy of intimation to the concerned circle officer on the next day itself. If the place of garage is within the jurisdiction of the another office, a copy shall be sent to the office through fax/e-mail on the same day, with its post copy in confirmation, sent by post the next day itself. On receipt of that Fax/e-mail, the section clerk of that office shall forward to the concerned Circle Officer the next day itself. Entries in the Stoppage Register shall be attested by Joint RTO / RTO.
- (5) On receipt of the copy of the G.Form/Non use intimation the circle officer shall conduct enquiry to ascertain the genuineness of application and submit a preliminary enquiry report to the section concerned within 7 days. The circle officer shall also submit interim service verification reports before the 7th of every month and shall submit the final report within 7

days from the date of expiry of the period for which exemption is claimed. The Circle Officer shall also make necessary entries in his current register in this regard.

- (6) On receipt of the reports the section clerk shall put up the file on the next day itself to the concerned officer. The RTO/JRTO shall peruse the records and pass necessary orders within 7 days on the basis of the report or after conducting a test check, if he deems it necessary.
- (7) If the G.Form/Non-use Intimation is received from another office the section clerk shall put up the report of the circle officer to the RTO/JRTO who will peruse the report and also pass necessary orders to the concerned office by e-mail/Fax within 3 days on the basis of the report or after conducting a test check if he deems it necessary. A copy of the same shall also be sent to the concerned offices by post the next day itself.
- (8) If the exemption from payment of tax is granted, the section clerk will make necessary entries in the stoppage register and the applicant/owner will be required to produce the registration certificate of the vehicle. On receipt of the Registration Certificate, necessary entries shall be made in it and the

registration certificate will be returned to the applicant/owner at once.

- (9) *If the non-use intimation/G Form is not genuine, the request for tax exemption shall be rejected after giving an opportunity for hearing its applicant specifying the reasons by a proceeding along with a demand notice for the realization of tax. In such cases necessary entries shall be made in the stoppage register and immediate steps initiated for the realisation of tax.*
- (10) *The concerned section clerk shall also exhibit in the notice board the details of all vehicles for which non-use intimations / G-Forms are received showing its registration number, name and address of the registered owner, the place of garage and the period for which exemption is claimed.*
- (11) *The service verification report enquired and submitted by the AMVI shall be test checked at random by the MVI/JRTO and RTO and the result of such test check shall also be noted in the relevant files and stoppage register also. Every RTO shall prepare a list of vehicles in G-Form in his jurisdiction in serial ascending order and issue it to the field officers including the flying squad of Zonal DTC to watch the service of those vehicles under intimation to the Transport Commissioner before 10th of every month.*

- (12) *The service of the Flying Squad may also be used by the DTC for confidential enquiries regarding the cross checking of service verification of vehicles and for checking at random the service verification done by the circle officers where tax exemption is recommended.*
- (13) *If the place of the garage is outside the State, a copy of the non-use intimation/G-Form shall also be forwarded to the concerned RTO under a self contained covering letter. If the service verification reports are not received in time, the RTOs of other states shall be reminded every month and if no report is received in this regard, the matter shall be reported to the higher authority of the Motor Vehicle Department of that State under intimation to the Transport Commissioner here.*
- (14) *All the circle officers shall have a clear idea of the full details of the vehicles in their jurisdiction. The circle officer with the help of the circle clerk shall prepare the list of all vehicles, which are in tax arrears for which he is in charge immediately after the expiry of the grace period in respect of every category of the vehicle. Service of the vehicles for which non use intimation/ G-Form had been given, shall be kept under close watch.*
- (15) *All officers are directed to comply with the directions of the circular. If any section clerk fails to communicate the copy of the non-use intimation/G-Form in time or if*

any circle officer fails to submit the reports in time, they will be held personally responsible for the loss of revenue in this regard if any. The head of office shall initiate immediate disciplinary action against them under intimation to Higher Offices.

The receipt of the circular will be acknowledged.

Circular No. 6/07 is withdrawn with immediate effect as the outstation work of circle officers envisaged therein, is found counter productive and the close watch of the services of the vehicles is better done at the local stations itself where the vehicle is garaged.

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Transport Commissioner

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