



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA
Transport (B) Department

NOTIFICATION

G.O.(P)No.18/2020/TRANS

Dated,Thiruvananthapuram,31st March, 2020

S. R. O. No. 258/2020

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 exempt,-

(i) the tax payable under the said Act on motor vehicles which are not intended to be used or kept for use for the period beginning with the 1st day of the calendar months of April and May, 2020 or the whole quarter or a year beginning with the 1st day of April, 2020 even if no previous intimation is given as provided under sub-section (1) of section 5 of the said Act and rule 10 of the Kerala Motor Vehicles Taxation Rules, 1975:

Provided that the intimation for exemption from payment of tax in respect of the said vehicles shall be submitted on or before the 30th day of April, 2020 and if on verification it is found that any such vehicle has been used during the period in which tax exemption is claimed, the provisions of sub-section (2) of the section 5 of the said Act shall be applicable;

(ii) the class of vehicles specified in items 1, 2, 2A, 3, 4, 5, 6, 7, 7A, and 13 of Annexure I from payment of the enhanced rate of One Time Tax as applicable on and from the 1st day of April, 2020 if such vehicle has obtained temporary registration, or the application for registration is pending before the registering authority, on or before the 31st day of March, 2020:

Provided that the One Time Tax on such vehicles shall be levied at the rate applicable to them as on the 31st day of March, 2020.

The notification shall come into force on the 1st day of April, 2020.

By order of the Governor,
K.R. JYOTHILAL,
PRINCIPAL SECRETARY



Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

In the wake of the lock down in the entire state of Kerala for 21 days with effect from 21st March, 2020 due to the outbreak of the Novel Corona Virus (COVID 19), in order to tide over the difficulties and financial crisis being faced by the operators of several category of vehicles, the Government of Kerala, in public interest, have decided to exempt the tax payable on motor vehicles which are not intended to be used or kept for use for the period beginning with the 1st day of the calendar months of April and May, 2020 or the whole quarter or a year beginning with the 1st day of April, 2020 even if no previous intimation is given as provided in rule 10 of the Kerala Motor Vehicles Taxation Rules, 1975, on condition that the intimation for exemption from payment of tax in respect of the such vehicles shall be submitted on or before the 30th April, 2020.

Government have also decided to exempt from levy of the enhanced rate of one time tax applicable with effect from the 1st April, 2020 as applicable by the Kerala Finance Bill, 2020 read with the Kerala Provisional Collection of Revenues Act, 1985 if such vehicle has obtained temporary registration or the application for registration is pending before the registering authority, on or before the 31st day of March, 2020.

The notification is intended to achieve the above objects.

