

GOVERNMENT OF KERALA  
Transport (B) Department  
NOTIFICATION

G.O(P) No.11/2018/Tran. Dated, Thiruvananthapuram 28<sup>th</sup> March, 2018  
14<sup>th</sup> Meenam, 1193

S.R.O. No...../2018. - WHEREAS, the Government of Kerala have received various petitions alleging the fraudulent registration of high-end vehicles in the Union Territory of Puducherry under bogus addresses and constant usage in Kerala, to evade the tax due to the State of Kerala;

AND WHEREAS, the Motor Vehicles Department has initiated action against the owners of such vehicles registered in Puducherry to realise tax due to Kerala and Police Cases registered against them;

AND WHEREAS, Government of Kerala is of the opinion that many vehicle owners got involved in these transactions without full awareness of the legal consequences and presently these vehicle owners are abstaining from the payment of tax, apprehending criminal proceedings and the huge amount to be paid by them as fine, penalty, additional tax and annual interest;

AND WHEREAS, Government have declared an Amnesty Scheme in the Budget Speech for the year 2018-19 providing an opportunity to such owners to remit tax without fine, penalty, additional tax and interest due to Kerala;

Now THEREFORE, in exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (Act 19 of 1976) the Government of Kerala hereby make the following exemptions and



modifications in regard to the tax payable under the said Act in respect of remitting the tax due to Kerala for the vehicles registered in Puducherry and constantly used in the State of Kerala namely:-

The owners of vehicles registered in Puducherry and used in the State of Kerala are allowed to remit up to 30<sup>th</sup> April, 2018, the tax which was payable at the time of first registration as per Annexure I of the Schedule to sub section (1) of section 3 of the Kerala Motor Vehicles Taxation Act, 1976(Act 19 of 1976) as if the vehicle was registered in Kerala without payment of any fine, penalty, additional tax and interest:

Provided that the vehicle owners producing any proof of address substantiating their residence at Puducherry before the Registering Authority or Additional Registering Authority, as the case may be are liable to remit the tax from the date of issuance of No Objection Certificate or from the date of bringing the vehicle to the State of Kerala, whichever is earlier.

By order of the Governor,

**K.R.JYOTHILAL**

*Principal Secretary to Government.*



### **Explanatory Note**

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

Report from various corners indicates the registration of luxury vehicles at Puducherry under bogus addresses, with an intention to evade tax due to Kerala Government and these vehicles are being used constantly in the State of Kerala. The Motor Vehicles Department has initiated action against the owners of such vehicles registered in Puducherry to realise the tax due to State of Kerala and Police department has registered cases against them. But, Government is of the view that many vehicle owners got involved in these transactions without full awareness of the legal consequences and presently these vehicle owners are abstaining from payment of tax apprehending criminal proceedings and the huge amount to be paid by them as fine, penalty, additional tax and interest.

Government have decided to make exemptions and modifications for realising the tax due from these vehicles, which are registered in Puducherry and constantly used in the State of Kerala.

The notification is intended to achieve the above object.