



The Kerala Motor Vehicles Taxation Act, 1976

Act 19 of 1976

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THE KERALA MOTOR VEHICLES TAXATION ACT, 1976

(Act 19 of 1976)

An Act to consolidate and amend the laws relating to the levy of tax on motor vehicles and on passengers and goods carried by such vehicles in the State of Kerala.

Preamble.- Whereas it is expedient to consolidate and amend the laws relating to the levy of tax on motor vehicles and on passengers and goods carried by such vehicles in the State of Kerala;

Be it enacted in the Twenty-seventh Year of the Republic of India as follows:-

1.Short title, extent and commencement.—(1) This Act may be called the Kerala Motor Vehicles Taxation Act, 1976.

(2) It extends to the whole of the State of Kerala.

2.Definitions.-In this Act, unless the context otherwise requires,--

¹[(a) “cubic capacity” in respect of any motor vehicle mentioned in items 1 and 2 of the Schedule means cubic capacity recorded in the Certificate of Registration, and in case where cubic capacity is not recorded in the certificate of Registration, the cubic capacity as determined by the registering authority taking into consideration the cubic capacity of a similar type of vehicle;”:]

²[(a)a “fleet owner” means a person, an institution or the Government, who or which is the registered owner of more than one hundred and fifty transport vehicles used or kept for use in the State;

(b) “laden weight”, in respect of any motor vehicle, means the registered laden weight recorded in the certificate of registration and, in cases where the vehicle is not registered or the laden weight is not recorded in the certificate of registration, the laden weight determined by the registering authority in such manner as it may deem fit;

(c) “local authority” includes a cantonment authority within the meaning of the Cantonments Act, 1924 (Central Act 2 of 1924);

(d) “prescribed” means prescribed by rules made under this Act:

(e) “registered owner” means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act, 1939 (Central Act 4 of 1939);

(f) “Regional Transport Officer” means any officer appointed by the Government to perform the functions of a Regional Transport Officer under this Act;

(g)“State” means the State of Kerala;

(h)“tax” means the tax leviable under this Act;

(i)“Taxation Officer” means the Regional Transport Officer or such other officer as may be appointed by the Government to exercise the powers and perform the functions of a Taxation Officer under this Act;

(j)“Tax licence” means a licence issued under sub-section (3) of section 4 and includes a duplicate tax licence issued in place of the original licence;

(k)“Transport Commissioner” means the officer appointed by the Government to perform the functions of the Transport Commissioner under this Act;

(l)“Year “ means the financial year; and “quarter” means the first, second, third or fourth three months of an year;

(m)words and expressions used but not defined in this Act shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1939 (Central Act 4 of 1939) or the rules made thereunder.

3. Levy of tax.—(1) Subject to the other provisions of this Act, on and from the date of commencement of this Act, a tax shall be levied on every motor vehicle used or kept for use in the State, at the rate specified for such vehicle in the Schedule:

Provided that no such tax shall be levied on a motor vehicle kept by a dealer in, or a manufacturer of such vehicle, for the purpose of trade and used under the authorization of a trade certificate granted by the registering authority.

³[“Provided further that in respect of a new Motor Vehicle of any of the classes specified in item Nos.1 (b), 2 and 11 of the Schedule to this Act there shall be levied from the date of purchase of the vehicle “one time tax” at the rates specified in the Annexure, at the time of first registration of the vehicle and there after tax shall be levied at the time of renewal of registration of such vehicle at the rate specified in the Schedule as per the fourth provision to sub-section (1) of section 4:]

⁴[“Provided further that in respect of a Motor Cycle of any of the descriptions specified in item No.1 (a) of the Schedule to this Act, there shall be levied from the date of purchase of the vehicle a tax in advance for a period of five years at the rate specified in the Schedule, at the time of first registration of the vehicle and thereafter tax shall be levied at the rate specified in the Schedule, in accordance with the fourth proviso to sub-section (1) of section 4.”;]

The Government may, from time to time by notification in the Gazette, increase the rate of tax specified in the Schedule:

Provided that such increase shall not in the aggregate exceed fifty per cent of such rate.

(3) The registered owner of, or any person having possession or control of, a motor vehicle shall, for the purposes of this Act be deemed to use or keep such vehicle for use in the State except during any period for which no tax is payable on such motor vehicle under sub-section (1) of section 5.

(4) Notwithstanding anything contained in sub-section (1) the Government may from time to time, by notification in the Gazette, direct that a temporary licence for a period not exceeding seven days or thirty days at a time may be issued in respect of any class of motor vehicle specified in the Schedule on payment of the tax specified in sub-section (5) and subject to such conditions as may be specified in such notification.

The tax payable for a temporary licence in respect of a motor vehicle shall be,--

where the temporary licence is for a period not exceeding seven days, at the rate of one-tenth of the quarterly tax on that motor vehicle; and

where the temporary licence is for a period exceeding seven days but not exceeding thirty days, at the rate of one-third of the quarterly tax on that motor vehicle.

⁵ [“Provided also that in the case of vehicles covered with permit under sub section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than the State of Kerala and entering the State of Kerala and staying therein, then, the tax payable for such vehicle shall be,--

if such stay does not exceed seven days one tenth of the quarterly tax; and

if such stay exceeds seven days but does not exceed 30 days one third of the quarterly tax.”;]

In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Kerala and any other State Government, the levy of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the terms and conditions of every such reciprocal arrangement shall be published in the Gazette and a copy thereof shall be placed before the Legislative Assembly of the State.

4. Payment of tax and issue of licence.—(1) The tax levied under sub-section (1) of section 3 shall be paid in advance within such period and in such manner as may be prescribed by the registered owner or person having possession or control of the motor vehicle, for a quarter or year, at his choice upon a quarterly or annual licence to be taken out by him:

Provided that, in the case of a fleet owner, the Government may direct that the tax shall be paid in monthly instalments before such date, in such manner and subject to such conditions as may be specified in the direction.

⁶["Provided further that where the tax payable in respect of a Motor vehicle other than a Motor Cycle, (including a Motor Scooter and Cycle with attachment for propelling the same by mechanical power) or a three wheeler as specified in items 1 and 2 of the schedule or a Motor Car as specified item 11 of the Schedule, for a year does not exceed Rupees one thousand five hundred, the tax shall be paid yearly upon an annual licence:"];

⁷[Provided also that a registered owner or person having possession or control of the motor vehicle may, at his/her choice, pay the yearly tax payable under the second proviso in advance for any period upto 5 years, upon a licence for such period."]

⁸ [Provided also that the registered owner or a person having possession on control of a motor cycle (including motor scooters and cycles with attachment for propelling the same by mechanical power) specified in item 1 of the Schedule or three wheelers (including tricycles and cycle rikshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers specified in item 2 of the Schedule or a motor car specified in item 11 of the said Schedule shall pay tax in respect of those vehicles in advance for a period of two years in lumpsum upon a licence for such period:

Provided also that a registered owner or person liable to pay tax for period of two years in respect of motor vehicles specified in serial numbers and 2 of the Schedule may at his choice pay tax in advance for any period exceeding two years at the rates specified in the Schedule:

Provided also that the owner of a person liable to pay tax in respect vehicles specified in items 1,2, 11 and 12 of the Schedule shall not be liable to pay any periodical increase in tax during the period for which he has paid tax for such vehicle.";]

Explanation.- ["The tax for an amount shall not exceed for times the tax for 2 years licence shall not exceed eight times] for 10 years shall not exceed forty times and tax for 15 years licence shall not exceed sixty times, the tax for a quarterly licence.";]

10. ["(1A) Notwithstanding anything contained in any other provision of this Act, 'year' in relation to a motor vehicle in respect of which tax has to be paid yearly upon an annual licence in pursuance of the second proviso to sub-section (1), shall mean a period of twelve months commencing on the first day of the quarter in which the vehicle has been, or is, first registered in the State and annual tax licence in respect of such a vehicle shall be taken accordingly:]

1.Inserted by Act 10 of 1997

2.Renumbered by Act 10 of 1997

3. Added by Act 14 of 1998

- 4 . Added by Act 14 of 1998.
5. Added by Act 10 of 1997
- 6 . Substituted by Act 10 of 1993
7. Substituted by Act 25 of 1986
- 8 . Substituted by Act 10 of 1997
9. Substituted by Act 3 of 1989
10. Inserted by Act 25 of 1986

[Provided that if the tax in respect of a motor vehicle for any portion of the year so reckoned has already been paid, the tax payable for remaining period of that year shall be calculated at the rate of one-twelfth of the annual tax for each calendar month or part thereof:”]

[Provided further that in the case of a motor vehicle in respect which tax has to be paid yearly upon an annual licence in pursuance to the second proviso to sub-section (1), the tax for the period from the 1st day of April, 1985, to the commencement of the year in relation to such a vehicle shall be paid as if the Kerala Motor Vehicles Taxation (Amendment) Act, 1986 had not been enacted.”]

11.[In the case of a licence, for a year or more such rebate in respect of the tax, as may be prescribed, shall be granted]

When any person pays the amount of tax in respect of a motor vehicle used or kept for use in the State or obtains an endorsement in the certificate of registration of the vehicle by the Regional Transport Officer concerned that no tax is payable in respect of such vehicle, the Taxation Officer shall grant to such person a licence in the prescribed form; and record that the tax has been paid for the specified period, or that no tax is payable in respect of that vehicle, as the case may be, in the certificate of registration or, in the case of vehicle not registered under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), in certificate in such forms as may be prescribed:

Provided that no licence shall be granted in respect of a motor vehicle which is exempt from payment of tax under sub-section (1) of section 5.

No motor vehicle liable to tax under section 3 shall be kept for use in the State, unless the registered owner or the person having possession or control of such vehicle has obtained a tax licence under sub-section (3) in respect of that vehicle.

No motor vehicle liable to tax under section 3 shall be used in the State unless a valid tax licence obtained under sub section (3) is displayed on the vehicle in the prescribed manner.

Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, the tax due in respect of which for the same period has already been paid by some other person.

5.Exemption from tax.—(1) In the case of a motor vehicle which is not intended to be used or kept, for use during the first month or the first and second months of a quarter, or the whole of a quarter or year, as the case may be, the registered owner or the person having possession or control of such vehicle shall give previous intimation in writing to the Regional Transport officer from whom the endorsement for tax has been obtained, that such vehicle would not be used for such period, and thereupon, the registered owner or such other person shall not be deemed to have used or kept for use the vehicle for such period, and no tax shall be payable in respect of such vehicle for such period.

Nothing in sub-section (1) shall exempt a person from liability to pay tax in respect of a motor vehicle, if on verification it is found that the motor vehicle has been used during such period or any portion thereof.

Notwithstanding anything contained in sub-section (1) in an appeal under section 23 or a revision under section 24, the burden of proving that a motor vehicle has not been used during any period shall be on the registered owner or the person having possession or control of the motor vehicle, as the case may be.

6.Refund of tax.—13 [(1) Where the tax for any motor vehicle has been paid 14.[for any period specified in section 4] and the vehicle has not been used or kept for use during the whole or 15.[that that period] or a continuous part thereof, not being less than one month refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.]

(2) 16.[“Notwithstanding anything contained in this Act, a registered owner who has paid tax for a year or more shall be entitled to refund of tax such rates as may be prescribed on cancellation of the registration of the vehicle or removal of the vehicle to any place outside the State on account of transfer of ownership or change of address.”;]

7.Payment of additional tax.- When any motor vehicle in respect of which tax has been paid is altered,, used or proposed to be used, in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person having possession or control of such vehicle shall pay an additional tax of a sum equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being so altered or used or proposed to be used, and the licensing officer shall not grant a fresh tax licence in respect of such vehicle so altered or used or proposed to be used until such amount of tax has been paid.

8.Production of certificate of insurance.—Every registered owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the Taxation Officer a certificate of insurance in respect of the vehicle, which is valid at the time of making such payment, complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939 (Central Act 4 of 1939).

9. Liability to payment of tax by persons succeeding to the ownership, possession or control of motor vehicles.—(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before payment of the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax.

Nothing contained in sub-section (1) shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

10. Power of officers of police or Motor Vehicles Department to stop motor vehicles.—(1) Any officer of the Motor Vehicles Department not below the rank of Assistant Motor Vehicles Inspector or any police officer in uniform who is not below the rank of a Sub-Inspector may require the driver of any motor vehicle in any place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

(2) Any person failing to stop a motor vehicle when required to do so under sub-section (1) by any officer referred to in that sub-section or resisting any such officer when required under that sub-section to stop a motor vehicle shall, on conviction, be punishable with the same penalty as provided in section 16.

11. Seizure and detention of motor vehicles pending production of proof of remittance of tax.—Any officer not below the rank of Assistant Motor Vehicles Inspector authorized in this behalf by the Government or any police officer not below the rank of a Sub-Inspector may, if he has reason to believe that a taxable motor vehicle is used or kept for use in the State without paying the tax, seize and detain that vehicle and make arrangements for the safe custody of that vehicle pending production of proof of payment of the tax.

12. Additional tax payable when tax not paid.—(1) When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in the State has not paid the tax within the prescribed period, he shall pay, in addition to tax, an additional tax of such amount as may be specified by the Government by notification in the Gazette, not exceeding the amount of the tax due.

(2) The additional tax under sub-section (1) shall be paid along with the arrears of tax.

⁸[(3). Any difference in tax payable consequent on the increase in the rates of tax shall be payable along with the tax payable for the subsequent period without payment of additional tax under sub-section (1).”];

13. *Amounts recoverable as arrear of land revenue.*—(1) Any amount due under this Act or the rules made thereunder shall be recoverable in the same manner as an arrear of public revenue due on land.

(2) The motor vehicle in respect of which any amount is due or its accessories may be distrained and sold in pursuance of sub-section (1), whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the amount

14. *Transfers to defeat or delay recovery of tax and other amounts.*—Where during the pendency of any proceedings under this Act for the recovery of the tax or other amount due in respect of any motor vehicle, the registered owner or the person having possession or control of that motor vehicle creates a charge on, or transfers, whether by way of sale, mortgage exchange or any other mode of transfer whatsoever, and of his assets in favour of any other person with intent to defeat or delay the recovery of such tax or other amount from him, such charge or transfer shall be void as against any claim in respect of the tax or other amount found payable by him on completion of the said proceedings:

Provided that nothing in this section shall impair the rights of a charge-holder or transferee in good faith and for consideration.

15. *Transport vehicle permit to be ineffective if tax not paid.*—Notwithstanding anything contained in the Motor Vehicles Act, 1939 (Central Act 4 of 1939), if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit for that vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

16. *Penalties.*—Whoever contravenes any of the provisions of this Act or any rule made thereunder shall on conviction, if no other penalty is elsewhere provided in this Act or the rules for such contravention be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees.

17. *Offences by companies.*—(1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company shall be liable to be proceeded against and punished accordingly.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) where an offence under this Act has been committed, by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director,

manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a)“company” means a body corporate, and includes a firm or other association of individuals; and

(b)“director”, in relation to—

1. a firm, means a partner in the firm;
2. a society or other association of individuals, means the person who is entrusted under the rules of the society or other association with the management of the affairs of the society or other association as the case may be.

18.*Composition of offences.*—The Regional Transport Officer may accept from any person who has committed, or is reasonably suspected of having committed, an offence under this Act or any rule made thereunder, by way of composition of such offence, a sum of money not exceeding two hundred and fifty rupees, which shall be in addition to the tax or other dues, if any, payable by that person.

¹⁸[19. “*Sharing of the proceeds of tax with local authorities.*—From the proceeds of the tax collected under this Act every year, there shall be paid before the end of the succeeding year to each local authority such share thereof the Government may from time to time fix with reference to the recommendation, if any, made in this behalf by the State Finance Commission constituted under Article 243 1 of the Constitution of India.]

20.*Protection of action taken in good faith.*—(1) No suit prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

11. Substituted by Act 3 of 1989
- 13 . Numbered by Act 3 of 1989
14. Substituted by Act 7 of 1993
15. Substituted by Act 7 of 1993
16. Inserted by Act 10 of 1997
17. Inserted by Act 10 of 1997
18. Substituted by Act 16 of 2000.

21. *Exemption for motor vehicles used for agricultural operations.*—Any tractor, trailer or tractor-tailor combination solely used for agricultural operations shall be exempt from the payment of tax:

Provided that motor vehicles used for agricultural operations in relation to lands which are plantations as defined in the Kerala Land Reforms Act, 1963 (1 of 1964), shall not be exempt from the payment of tax:

Provided further that if a motor vehicle designed for agricultural operations is used for purposes other than agricultural operations, whether by the owner himself or by any other person on hire, a reduction in the rate of tax to such extent as may be specified by the Government by notification in the Gazette shall be allowed.

Explanation.—For the purposes of this section, the expression “agricultural operations” shall include—

- i. tilling, sowing, harvesting or crushing of any agricultural produce or any other similar operation carried out for the purpose of agriculture;
- ii. transport of manure, seeds, insecticides and other like articles required for work in any land from the market to the land; and
- iii. transport of any agricultural produce from any land to the place of storage or from the place of shortage to the market..

22. *Exemption from or reduction of tax.*—The Government may if they are satisfied that it is necessary in the public interest so to do, by notification in the Gazette make an exemption or reduction in the rate or other modification, either prospectively or retrospectively, in regard to the tax payable under this Act or under the Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963) or the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963)--

- i. by any person or class of persons; or
- ii. in respect of any motor vehicle or class of motor vehicles; or
- iii. in respect of any motor vehicle or class of motor vehicles using a specified route, subject to such terms and conditions as they may deem fit.

23. *Appeals.*—Any person who is aggrieved by any order of the Taxation Officer or the Regional Transport Officer made under this Act may, within the prescribed time and in the prescribed manner, appeal to such authority as may be prescribed.

24. *Powers of revision of Transport Commissioner.*—(1) The Transport Commissioner may—

- a. *suo motu* call for and examine the record of any order passed by any authority or officer under this Act; or

- b. on application, call for and examine the record of any order passed in appeal under section 23, to satisfy himself as to the regularity of the proceedings or the correctness, legality or propriety of the order, and, if in any case it appears to the Transport Commissioner that the order shall be modified, annulled or remitted for reconsideration, he may pass such order thereon as he may deem fit.

1. An application under clause (b) of sub-section (1) shall be filed in such manner as may be prescribed, within three months from the date on which the order to which the application relates was communicated to the applicant, and shall be accompanied by such fee as may be prescribed.

2. The Transport Commissioner shall not *suo motu* initiate proceedings to revise any order after the expiry of two years from the date on which such order has been passed.

3. No order prejudicial to any person shall be passed under sub-section (1), unless such person has been given an opportunity of making his representation.

25. *Surcharge on tax.*-[19](#). [“The amount of the tax leviable under sub section (1) of section 3 shall be in the case of any motor vehicle, referred to sub-item (ii) of item 7 of the Schedule, the registered owner of which is a fleet owner increased by a surcharge at the rate of forty per cent of the tax leviable.”;]

26. *Escaped assessment.*—If, for any reason, the whole or any portion of the tax which would have been payable in respect of any motor vehicle under the Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963) or under the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963) or under this Act for any period has escaped assessment, the Taxation Officer may, at any time within, but not beyond, ten years from the expiry of that period, assess the tax which has escaped assessment after issuing a notice to the registered owner or the person having possession or control of the motor vehicle and making such inquiry as he may consider necessary:

Provided that in computing the period of limitation for the assessment of tax under this section, the periods, if any, during which such assessment has been stayed by an order of any court shall be excluded.

27. *Rounding off of*²⁰[*****] *fee, penalty, fine, etc.*—The amount of²¹[*****] fee, penalty, fine or any other sum payable and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then in such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

19. Substituted by Act 10 of 1997

20. Omitted by Act 10 of 1997

21. Omitted by Act 10 of 1997

28. *Power of Government to make rules.*—(1) The Government may, by notification in the Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

- ii. the manner in which tax shall be paid and the documents to be produced for the issue of tax licence;
- iii. the form of any tax licence, certificate or declaration and the particulars to be contained therein;
- iv. the conditions under which duplicate tax licence may be granted and the fee payable for such grant;
- v. the manner in which refund or reduction or exemption may be claimed;
- vi. the total or partial exemption from liability to payment of the tax in respect of any motor vehicle brought into the State by any person visiting the State, or making a temporary stay in the State, the amount which shall be payable on account of such vehicle and the tax licence which any such vehicle shall carry;
- vii. the time within which and the manner in which an appeal may be made under section 23, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal;
- viii. any other matter which has to be, or may be, prescribed.

(3) In making any rule, the Government may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

(4) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

29. *Transitory provision.*—(1) Where, before the commencement of this Act, tax in respect of a motor vehicle for any period after such commencement has been paid at the rates in force at the time of payment, the registered owner or person having possession or control of such motor vehicle shall be liable to pay, in addition, an amount equal to the difference between the tax payable under this Act for the said period and the tax already paid for that period.

(2) The amount payable under sub-section (1) shall be calculated and paid in such manner and within such time as may be prescribed.

30. *Repeal and saving.*—(1) The Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963), the Kerala Motor Vehicles Taxation of Passengers and Goods) Act 1963, (25 of

1963) and the Kerala Motor Vehicles Taxation Ordinance, 1975 (7 of 1975), are hereby repealed.

(2) Notwithstanding the repeal of the Kerala Motor Vehicles Taxation Ordinance (7 of 1975), by sub-section (1), anything done or any action taken under that Ordinance shall be deemed to have been done or taken under this Act.

(8) ²²[for the existing Schedule, the following Schedule shall be substituted, namely;]

“THE SCHEDULE

[See section 3 (1)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Rate of Quarterly Tax (in Rupees)</i>
(1)	(2)	(3)
1.	Motor Cycles (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)	
	(a) Bicycles not exceeding ²² [95 CC]	30.00
	(b) Bicycles exceeding ²³ [95 CC] with or without side car or drawing a trailer	40.00
2.	Three wheelers (including tricycles and cycle rikshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers	
	(a) Tricycle/cycle rikshaws	30.00
	(b) Three wheelers	40.00
3.	Goods Carriages	
	(a) Motor Cycle trucks not exceeding 300 Kg. in laden weight	
		Petrol Driven 120.00
		Diesel Driven 120.00
	(b) Vehicles not exceeding 1000Kg. in laden weight	
		Petrol Driven 180.00
		Diesel Driven 200.00
	(c) Vehicles exceeding 1000 Kg. but not 1500 Kg. in laden weight	
		Petrol Driven 350.00
		Diesel Driven 380.00
	(d) Vehicles exceeding 1500 Kg. but not 2000 Kg. in laden weight	
		Petrol Driven 460.00
		Diesel Driven 500.00
	(e) Vehicles exceeding 2000 Kg. but not 3000 Kg. in laden weight	
		Petrol Driven 600.00
		Diesel Driven 640.00
	(f) do 3000 Kg. do 4000 Kg. do	760.00
	(g) do 4000 Kg do 5500 Kg. do	1100.00
	(h) do 5500 Kg. do 7000 Kg.	1300.00

(i) do 7000 Kg do 9000 Kg. do		1600.00
(j) do 9000 Kg do 9500 Kg. do		1700.00
(k) Do 9500 Kg. do 10500 Kg. do		1900.00
(l) Do 10500 Kg. do 11000 Kg. do		2100.00
(m) Do 11000 Kg do 12000 Kg do		2300.00
(n) Do 12000 Kg do 13000 Kg do		2500.00
(o) Do 13000 Kg. do 14000 Kg do		2700.00
(p) Do 14000 Kg do 15000 Kg. do		2800.00
(q) Exceeding 15000 Kg. in laden weight		
Rs.2800.00 plus Rs.100 for every 250 Kg. or part		
there of in excess of 15000 Kg.		
4. Tax payable in respect of Trailers used for carrying goods.		
(a) For each trailer not exceeding 1000 Kg. in laden weight		140.00
(b) For each Trailer exceeding 1000 Kg. but not 1500 Kg in laden weight		290.00
(c) Do 1500 Kg. do. 2000 Kg. do		390.00
(d) Do 2000 Kg. do 3000 Kg. do		530.00
(e) For each trailer exceeding 3000 Kg. but not exceeding 4000 Kg in laden weight		720.00
(f) Do 4000 Kg. do 5500 Kg do		910.00
(g) Do 5500 Kg. do 7000 Kg. do		1200.00
(h) Do 7000 Kg do 9000 Kg do		1400.00
(i) Do 9000 Kg do 9500 Kg do		1500.00
(j) Do 9500 Kg do 10500 Kg do		1600.00
(k) Do 10500 Kg do 12000 Kg do		1800.00
(l) Do 12000 Kg do 13000 Kg do		1900.00
(m) Do 13000 Kg do 14000 Kg. do		2000.00
(n) Do 14000 Kg do 15000 Kg do		2100.00
(o) Exceeding 15000 Kg. in laden weight Rs. 2100.00 plus 100 every 250 Kg or part thereof In excess of 15000 Kg.		
5. Private Service Vehicles for every seated passenger (other than driver)	Petrol Driven	130.00
	Diesel Driven	140.00
6. Omni bus for private use,--		70.00
(a) not more than 10 seats, for every seated passenger (other than driver)		
(b) More than 10 seats, for every passenger (other than driver)		
		130.00
7. Motor Vehicles plying for hire and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles		

Act, 1988,--

1. Vehicles permitted to ply solely as contract carriages and to carry,--	Petrol Driven	60.00
	Diesel Driven	60.00
(a) Not more than two passengers		
(b) Three Passengers	Petrol Driven	120.00
	Diesel Driven	130.00
(c) More than 3 passengers but not more than 6 passengers except for tourist motor cabs	Petrol Driven	240.00
	Diesel Driven	260.00
(d) More than 6 passengers but not more than 12 passengers for every passenger	Petrol Driven	260.00
	Diesel Driven	280.00
(e) Vehicles permitted to operate within the State		
More than 12 passengers but not more than 20 passengers, for every passenger		480.00
More than 20 passengers, for every passenger		680.00
(f) Vehicle operating Inter State,--		
More than 12 passengers, for every passenger		1400.00
(g) Tourist Motor Cabs	Petrol Driven	320.00
	Diesel Driven	340.00
(ii) Vehicles permitted to ply solely as Stage Carriages,--		
(a) Ordinary Services for every seated passenger (other than driver and conductor) which the vehicle is permitted to carry		400.00
(b) Fast Passenger and Express Services-- For every seated passenger other than driver and conductor which the vehicle is permitted to carry		460
(c) For every standing passenger the vehicle (whether Ordinary, Fast Passenger or Express service) is permitted to carry		140.00
(d) For every standing passenger if the vehicle with only city/town permit (whether Ordinary, Fast Passenger or/Express services is permitted to carry		100.00
8. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipments) used for the haulage solely and weighing		
(a) Not more than 1000 Kg. in unladen weight		60.00
(b) More than 1000 Kg. but not more than 2000 Kg.		110.00

in unladen weight.

(c) „ 2000 Kg. „ 4000 Kg.	210.00
(d) More than 4000 Kg. but more than 6000 Kg in unladen weight	320.00
(e) „ 6000 Kg. 8000 Kg,	460.00
(f) „ 8000 Kg 9000 Kg	520.00
(g) Exceeding 9000 Kg. in unladen weight	520.00

Plus Rs.20 for every 250 Kg or part thereof in excess of 9000 Kg.

9. Double axle trailers drawn by the vehicles in sub-clause (a) above and articulated vehicles with or without additional or alterative trailers, for each trailer or articulated vehicle, subject to the proviso of this schedule:-

(a) Not exceeding 1000 Kg. in laden weight	Petrol Driven	130.00
	Diesel Driven	140.00
(b) Exceeding 1000 Kg but not exceeding 1500 Kg. in laden weight	Petrol Driven	210.00
	Diesel Driven	230.00
(c) Exceeding 1500 Kg. but not exceeding 2000 Kg. in laden weight	Petrol Driven	290.00
	Diesel Driven	320.00
(d) Exceeding 2000 Kg. „ 3000 Kg.	Petrol Driven	390.00
	Diesel Driven	420.00
(e) Exceeding 3000 Kg. „ 4000 Kg. „		570.00
(f) Exceeding 4000 Kg. „ 5500 Kg. „		730.00
(g) Exceeding 5500 Kg. „ 7000 Kg. „		900.00
(h) Exceeding 7000 Kg. But not exceeding 9000 Kg. in laden weight		1100.00
(i) „ 9000 Kg. „ 9500Kg.		1200.00
(j) „ 9500 Kg „ 10500 Kg. „		1300.00
(k) „ 10500 Kg „ 12000 Kg		1400.00
(l) „ 12000 Kg „ 13000 Kg		1500.00
(m) „ 13000 Kg. „ 14000 Kg.		1600.00
(n) „ 14000 Kg „ 15000 Kg.		1700.00
(o) „ 15000 Kg in laden weight		1700.00

Plus Rs. 100 for every 250 Kg. or part thereof in excess of 15000 Kg.

10. (i) Fire engine, fire tenders, road water sprinklers, cranes and earth moving vehicles such as dumpers, bulldozer etc.

(a) Not exceeding 1000 Kg. in laden weight	Petrol Driven	30.00
	Diesel Driven	30.00
(b) Exceeding 1000 Kg. but not exceeding 1500 Kg. in laden weight	Petrol Driven	40.00
	Diesel Driven	50.00
(c) Exceeding 1500 Kg. „ 2275Kg. „	Petrol Driven	70.00

				Diesel Driven	70.00
(d)	„	2275Kg.	„	3050 Kg.	„
				Petrol Driven	80.00
				Diesel Driven	90.00
(e)	„	3050 Kg.	„	4300Kg.	„
(f)	„	4300 Kg	„	5575 Kg.	„
(g)	„	5575 Kg.	„	7600 Kg.	„
(h)	„	7600 Kg.	„	8000 Kg.	„
(i)	„	9000 Kg.	in laden weight		150.00
				Plus Rs. 20 for every 1000	
				Kg. or part thereof in excess	
				of 900 Kg.	

(ii) Additional tax payable in respect of such vehicles for drawing trailers including Fire engine and Trailer pumps:-

(a)	For each trailer not exceeding 1000 Kg. in laden weight	Petrol Driven	30.00
		Diesel Driven	30.00
(b)	For each trailer exceeding 1000 Kg. but not exceeding 1500 Kg. in laden weight	Petrol Driven	40.00
		Diesel Driven	50.00
	„ 1500 Kg. „ 2250 Kg.	Petrol Driven	60.00
		Diesel Driven	60.00
(d)	„ 2250 Kg. in laden weight		70.00

11. (i) Motor Cars

(a)	Weighing not more than 750 Kg. unladen	²⁵ [290.00]
(b)	Weighing more than 750 Kg but not more than 1500 Kg. unladen	²⁶ [390.00]
(c)	Weighing more than 1500 Kg. unladen	²⁷ [480.00]

(ii) Tax payable in respect of trailers drawn by any of the vehicles specified in (a) to (c) of item 11 (i) and used solely for carrying luggage or personal effects,--

(a)	For each trailer not exceeding 1000 Kg in in laden weight	Petrol Driven	30.00
		Diesel Driven	30.00
(b)	Exceeding 1000 Kg in laden weight	Petrol Driven	40.00
		Diesel Driven	50.00

12. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule,--

(a)	Weighing not more than 750 Kg. unladen	Petrol Driven	80.00
		Diesel Driven	90.00

(b) Weighing more than 750 Kg. but not more than 1500 Kg. unladen	Petrol Driven	90.00
	Diesel Driven	100.00
(c) Weighing more than 1500 Kg. but not more than 2250 Kg. unladen	Petrol Driven	120.00
	Diesel Driven	130.00
(d) Weighing more than 2250 Kg. unladen	Petrol Driven	140.00
	Diesel Driven	150.00
(e) Break down vans used for taking disabled vehicles		110.00

13	1. Educational Institutions Bus,--	
	(a) Vehicles with 20 or less seats including that of the driver	500.00
	(b) Vehicles with more than 20 seats	1000.00
	2. Ambulance	500.00
	3. Road Roller	100.00
	4. Excavate:	250.00
	5. Tractor:	200.00
	6. Vehicles exclusively used for imparting instructions in driving of Motor Vehicles,--	
	(a) Light motor vehicles excluding Motor Car	500.00
	(b) Medium goods/Passenger vehicles	1000.00
	(c) Heavy goods/Passenger vehicles	1500.00

22. Substituted by Act 10 of 1997

23. Substituted by Act 14 of 1998

24. Substituted by Act 14 of 1998

Provided that---

1. in the case of trailers coming under items 4,9 and 10 of the schedule, when used alternatively, one at a time, with goods vehicles, tractors or articulated vehicles, as the case may be, tax shall be levied only on the heaviest trailers;

2. in the case of motor vehicle in respect of which permit has not been issued under the Motor Vehicles Act but which has been used for transport of passengers for hire or reward, tax shall be levied at such rate as is specified for similar motor vehicles in item 7 of this schedule, as if permit has been issued for the vehicles;
3. in respect of trailers coming under items 9 and 10 of this schedule, two or more vehicles shall not be chargeable in respect of the same trailer;
4. tax for the last one month and two months of a quarter shall be $\frac{1}{3}$ and $\frac{2}{3}$ of the quarterly tax respectively, rounded off to the nearest multiple of rupees ten in the case of tax upto rupees thousand and multiple of rupees hundred in the case of tax above rupees thousand.
5. the rates of tax in respect of vehicles other than those fitted with pneumatic tyres shall be 150% of the rates specified in this schedule for similar vehicles;
6. a stage carriage is permitted to operate on special or temporary permit as a contract carriage, a tax at the rate of Rs.330 (Rupees three hundred and thirty only) per day shall be levied in respect of such vehicle, having seating capacity exceeding forty and at the rate of Rs.200 (Rupees two hundred only) per day in respect of such vehicle having a seating capacity not exceeding forty.”.

²⁸ [ANNEXURE]

One Time Tax

[See proviso to section 3 (1)]

New Motor Cycles (including Motor Scooters and Cycles with attachments for propelling the same by mechanical power) and three wheelers including, tri-cycles and Cycle-rickshaws with attachment for propelling same by mechanical power) not used for transport, of goods, or passengers and Motor Cars.

<i>Sl. No</i>	<i>Class of vehicle</i>	Rate of one time tax <i>(in rupees)</i>
(1)	(2)	(3)
1.	Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) and	
	Bi-cycles exceeding 95 CC with or without side car or drawing a trailer	2000
2.	Three wheelers (including tri-cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers.	
(a)	Tri-cycles/Cycle rickshaws	1500
(b)	Three wheelers	2000
3.	Motor Cars	

(a) Weighing not more than 750 Kgs. unladen	14000
(b) Weighing more than 750 Kgs. but not more than 1500 Kgs. unladen	18800
(c) Weighing more than 1500 Kgs. unladen	23100

5. *Amendment of Act 15 of 1991.*—In the Kerala Agriculture Income Tax Act, 1991 (15 of 1991),--

1. in section 9,---

(a)for sub-section (4), the following sub-section shall be substituted, namely:--

“(4) In computing the total agricultural income of a company engaged in plantation business, which has invested any amount in the equity of a company registered under the Companies Act, 1956 (Central Act 1 of 1956), which establishes new industrial undertakings within the State out of its agricultural income in the previous year, there shall be deducted a sum not exceeding fifty per cent of the amount so invested, which shall not exceed the total agricultural income in the previous year of that company, computed without deduction provided under this sub-section or rupees one crore whichever is less, provided—

- i. such investment is not in plantation industry or agricultural activities ancillary there to which is directly a down stream industry of the produce of that plantation;
- ii. the amount invested is fully utilized within the State within a period of three years from the date of investment or before the commencement of commercial production of such industrial undertaking, whichever is earlier; and
- iii. there is no transfer of investment within a period of five years of such investment.

Explanation.—For the purposes of this sub-section, “new industrial undertaking” means an undertaking formed to carry on the business of manufacture of goods but shall not include such industries notified by Government, from time to time, and shall continue to be so until the expiry of a period of five years from the year in which a deduction under this sub-section is first claimed or the commencement of commercial production, whichever is earlier.”.

(h)in sub-section (6),--

25. Substituted by Act 14 of 1998.

26. Substituted by Act 14 of 1998.

27. Substituted by Act 14 of 1998.

28. Added by Act 14 of 1988.

29. Substituted by Act 14 of 1998.

- i. after the words, figure and brackets “deduction is made under sub-section (4)”, the words “is not utilized within the State as provided therein or” shall be inserted;

(ii)for the words “the agricultural income derived by the company”, the words “the agricultural income derived by the company during the year in which the period of three years from the date of investment is expired or, as the case may be,” shall be substituted;

(2)in section 13, in the Table under sub-section (1),--

(i) for the word “Cashew” under column (1), the words Cardamom ‘C’ Zone, Cashew” shall be substituted;

(ii) for the entry “Cardamom” ‘C’ Zone, pepper” under column (1) the entry, “Pepper” shall be substituted;

(iii)for the entries “rubber”, “Cardamom ‘B’ Zone” and “Cardamom ‘A’ Zone” under column (1) and the entries against it in columns (2), (3), (4) and (5), the following entries shall, respectively, be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“Rubber	600	1100	1800	2700
Cardamom ‘B’ Zone	600	1100	2100	3000
Cardamom ‘A’ Zone	800	1300	2800	3700”

(3)in item (2) of the Schedule,--

(i)in the entries against sub-item D, the letters, figures and words but does not exceed Rs.10 lakhs” shall be omitted;

(ii)Sub item E and the entries against it shall be omitted ;

THE KERALA MOTOR VEHICLES TAXATION (AMENDMENT)

ACT, 1983 [1]

(ACT 6 OF 1983)

An Act to amend the Kerala Motor Vehicles Taxation Act, 1976.

Preamble. —Whereas it is expedient to amend the Kerala Motor Vehicles Taxation Act, 1976, for the purposes hereinafter appearing;

Be it enacted in the Thirty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Kerala Motor Vehicles Taxation (Amendment) Act, 1983.

(2) It shall be deemed to have come into force on the 1st day of January, 1982.

2. *Amendment of Schedule.* —In the Schedule to the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) (hereinafter referred to as the principal Act), in the entries relating to Serial Number 4,—

(1) under the heading "Rate of quarterly tax", for the figures " 100.00" against sub-class (i) (d) under the heading " Class of vehicle", the figures "200.00" shall be substituted;

(2) for clause (a) of sub-class (iii) under the heading " Class of v ehicle" and the entries against that clause under the heading " Rate of quarterly tax", the following shall be substituted, namely:—

"(a) For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry. 120.00"

3. *Repeal and saving.* —(1) The Kerala Motor Vehicles Taxation (Amendment) Ordinance, 1983 (1 of 1983), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

THE KERALA MOTOR VEHICLES TAXATION

(AMENDMENT) ACT, 1989 [\[1\]](#)

(ACT 3 OF 1989)

An act further to amend the Kerala Motor Vehicles Taxation Act, 1976.

Preamble . — WHEREAS it is expedient further to amend the Kerala Motor Vehicles Taxation Act, 1976 for the purposes hereinafter appearing;

BE it enacted in the Thirty-ninth Year of the Republic of India as follows: —

1 *Short title and commencement.*— (1) This Act may be called the Kerala Motor Vehicle Taxation (Amendment) Act, 1989.

(a) Sub-clause (a) of clause (i) of section 2 shall be deemed to have come into force on the 1 st day of July, 1987 and the remaining provisions of the Act shall be deemed to have come into force on the 22 nd day of September, 1988.

2 *Amendment of section 4.*— In section 4 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) (hereinafter referred to as the principal Act), —

(a) in sub-section (1), —

(b) in the second proviso, for the words “three hundred rupees”, the words “six hundred rupees “ shall be substituted;

after the last proviso and before the Explanation, the following proviso shall be inserted, namely: —

“Provided also that a registered owner or person having possession or control of a motor cycle (including motor scooter and cycle with attachment for propelling the same by mechanical power) or a three wheeler may at his choice pay the tax payable in respect of that vehicle in advance for a period of 5 years, 10 years or 15 years in lump sum upon a licence for such period.”;

(c) for the Explanation, the following Explanation shall be substituted namely: —

“ *Explanation* .—The tax for an annual licence shall not exceed four times, tax for 5 years' licence shall not exceed twenty times, tax for 10 years' licence shall not exceed forty times and tax for 15 years' licence shall not exceed sixty times, the tax for a quarterly licence.”;

(d) for sub-section (2), the following sub-section shall be substituted, namely: —

“(2) In the case of a licence for a year or more, such rebate in respect of the tax, as may be prescribed, shall be granted.”.

3 *Amendment of section 6.*—Section 6 of the principal Act shall be numbered as sub-section (1) of that section and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely: —

“(2) Notwithstanding anything in this Act a registered owner who has paid tax for a year or more in lump sum, shall be entitled to a refund of tax at such rates as may be prescribed, on cancellation of the registration of the vehicle.”.

4. *Repeal and saving .*—(1) The Kerala Motor Vehicles Taxation (Amendment) Ordinance, 1988 (16 of 1988), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

THE KERALA MOTOR VEHICLES TAXATION (AMENDMENT)

ACT, 1993 [\[1\]](#)

(ACT 7 OF 1993)

An Act further to amend the Kerala Motor Vehicles Taxation Act, 1976.

Preamble. — whereas it is expedient further to amend the Kerala Motor Vehicles Taxation Act, 1976, for the purposes hereinafter appearing;

be it enacted in the Forty-fourth year of the Republic of India as follows:—

1. *Short title and commencement.* —(1) This Act may be called the Kerala Motor Vehicles Taxation (Amendment) Act, 1993.

(2) It shall be deemed to have come into force on the 3rd day of January, 1993.

2. *Amendment of section 4.*—In section 4 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) (hereinafter referred to as the principal Act), in sub-section (1),—

(i) in the second proviso, for the words "a motor vehicle", the words, brackets, figure and letter "a motor vehicle, other than a motor cycle (including motor scooter and cycle with attachment for propelling the same by mechanical power) or a three wheeler or a motor car as specified in item 6A of the Schedule," shall be substituted;

(ii) for the fourth proviso, the following provisos shall be substituted, namely :—

"Provided also that a registered owner or person having possession or control of a motor cycle (including motor scooter and cycle with attachment for propelling the same by mechanical power) or a three wheeler as specified in item 2 of the Schedule or a motor car as specified in item 6A of the said Schedule shall pay the tax payable in respect of that vehicle in advance for a period of two years in lumpsum upon a licence for such period:

Provided also that a registered owner or a person liable to pay tax for a period of two years under the preceding proviso may, at his choice, pay tax in advance for a period of five years or ten years or fifteen years in lumpsum upon a licence for such period.";

(iii) in the *Explanation* for the words "The tax for an annual licence shall not exceed four times", the words "The tax for an annual licence shall not exceed four times, tax for two years' licence shall not exceed eight times" shall be substituted.

3. *Amendment of section 6.*—In section 6 of the principal Act, in sub-section (1),—

(a) for the words "for any quarter or year" the words and figure "for any period specified in section 4" shall be substituted;

(b) for the words "that quarter or year", the words "that period" shall be substituted.

4. *Repeal and saving.* —(1) The Kerala Motor Vehicles Taxation (Amendment) Ordinance, 1993 (2 of 1993), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act

ACT 13 OF 2017**THE KERALA MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 2017**

An Act further to amend the Kerala Motor Vehicles Taxation Act, 1976.

Preamble.—WHEREAS, it is expedient further to amend the Kerala Motor Vehicles Taxation Act, 1976 for the purposes hereinafter appearing;

BE it enacted in the Sixty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Motor Vehicles Taxation (Amendment) Act, 2017.

(2) It shall be deemed to have come into force on the 1st day of July, 2017.

2. *Amendment of section 2.*—In the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976), (hereinafter referred to as principal Act) in clause (e) of section 2, after the words “value added tax”, the words and symbol “goods and services tax and such other taxes as may be levied by the Central and State Government,” shall be inserted.

3. *Repeal and saving.*—(1) The Kerala Motor Vehicles Taxation (Amendment) Ordinance, 2017 (12 of 2017) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
