



The Kerala Motor Vehicles (Taxation of Passengers and Goods) Revival and
Special Provisions Act, 1983

Act 2 of 1984

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THE KERALA MOTOR VEHICLES (TAXATION OF PASSENGERS AND GOODS)
REVIVAL
AND SPECIAL PROVISIONS ACT, 1983

(ACT 2 OF 1984)[\[1\]](#)

An Act to revive and amend the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 and to make certain special provisions for the levy and collection of tax on goods carried or hauled by articulated vehicles, tractor-trailer combinations, tiller-trailer combination, and trailers drawn by any other motor vehicle, for the period during which the said Act was in force.

Preamble .-WHEREAS in Writ Appeals Nos. 39 and 40 of 1975, a Division Bench of the Kerala High Court has held that tractor-trailer combinations could not be said to be goods vehicles within the meaning of that expression in the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963.

AND WHEREAS the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 has been repealed by section 30 of the Kerala Motor Vehicles Taxation Act, 1976 ;

AND WHEREAS it has become necessary in the light of the said decision of the Kerala High Court, to revive and amend the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 for the purposes of levy collection of tax under that Act on goods carried or hauled by articulated vehicles, tractor-trailer combinations, tiller-trailer combinations and trailers drawn by any other motor vehicle, for the period commencing on the 1st day of July, 1963 and ending with the 30th day of September, 1975 ;

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

1. *Short title, extent and commencement*:- (1) This Act may be called the Kerala Motor Vehicles (Taxation of Passengers and Goods) Revival and Special Provisions Act., 1983.

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

(3) It shall be deemed to have come into force on the 22nd day of January, 1998

2. *Interpretation*.-All words and expressions used in this Act shall have the meanings respectively assigned to them in the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963, as revived and amended by this Act.

3. *Revival of Kerala Act 25 of 1963 and rules made thereunder for certain purposes*.-The Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963) (hereinafter referred to as the said Act) and the rules made thereunder are hereby revived and shall be and shall be deemed always to have been, in force subject to the amendments and special provisions hereinafter contained, for the purposes necessary for,

and ancillary to, the levy and collections of tax on goods carried by articulated vehicles, tractor-trailer combinations, tiller-trailer combinations and trailers drawn by any other motor vehicle, for the period commencing on the 1st day of July, 1963 and ending with the 30th day of September, 1975.

4. *Amendment of Act 25 of 1963.*-In the said Act.-

(1) in section 2.-

(i) for clause (a), the following clauses shall be substituted namely:-

"(a) 'articulated vehicle' means a tractor to which a trailer is attached in such a manner that a part of the trailer is super imposed on, and a part of the weight of the trailer is borne by, the tractor ;

(ai) 'carriage' with its grammatical variations and cognate expressions includes, haulage ;

(aii) 'goods vehicle' means any motor vehicle constructed, or adapted for use for the carriage of goods solely or in addition to passengers or any motor vehicle not so constructed or adapted when used for the carriage of goods solely or in addition to passengers, and includes an articulated vehicle, a tractor-trailer combination, a tiller trailer combination and a trailer drawn by any other motor vehicle when used for the carriage of goods ;"

(ii) for clause (e), the following clause shall be submitted, namely.-

"(e) 'public carrier vehicle' means a goods vehicle carrying goods for hire or reward ;"

(2) in section 3, for the word "transported", in both the places where it occurs the word, "carried" shall be substituted.

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

"4. Composition of tax-The operator may, at his option, compound the tax payable by him under sub-section (3) of section 3 by paying in lie thereof, a fee fixed in the manner specified in the Schedule, to the prescribed officer or to any other officer authorized by the Government in this behalf by notification in the Gazette before the 29th day of February, 1984."

(4) in section 14, for the word "transported", the word "carried" shall be substituted.

5. *Special provisions in respect of tax on tractor-trailer combinations.*- (1) Notwithstanding anything to the contrary contained in the said Act or the rule made thereunder, the following provisions shall apply in respect of the tax under the said Act on goods carried by articulated vehicles, tractor-trailer combinations, tiller-trailer

combinations and trailers drawn by any other motor vehicles, for the period commencing on the 1st day of July, 1963 and ending with the 30th day of September, 1975.

(2) The tax referred to in sub-section (1) shall be levied on all goods carried by articulated vehicles, tractor-trailer combinations, tiller-trailer combinations and trailers drawn by any other motor vehicle, at the rates specified in or under the said Act from time to time:

Provided that no tax shall be levied on goods which were exempt from the levy of tax by or under the said Act.

(3) Notwithstanding anything contained in sub-section (1), any tax levied and assessed under the said Act before the commencement of this Act on any goods referred to in that sub-section shall be deemed to have been levied and assessed under the said Act as revived and amended by this Act, and if any tax on such goods has already been paid, the tax so paid shall be adjusted as provided in section 6 towards the tax payable under the said Act as revived and amended by this Act.

(4) The operator of every articulated vehicle, tractor-trailer combination, tiller-trailer combination or trailer drawn by any other motor vehicle in respect of which tax is payable under the said Act as revived and amended by this Act shall, within a period of ninety days from the date of commencement of this Act apply to the prescribed officer or to any other officer authorized by the Government in this behalf by notification in the Gazette, for assessment of the tax payable by him under said Act as revived and amended by this Act with a return in the form prescribed under the said Act.

(5) If any operator fails to apply or file the return as required by sub-section (4), the prescribed officer or the officer authorized by the Government under that sub-section shall, after making such inquiry as he deems necessary and after giving the operator an opportunity of being heard assess the tax payable by the operator to the best of his judgement.

(6) Notwithstanding any provisions regarding limitation in the said Act or in the rules made there-under the tax due under the said Act as revived and amended by this Act may be levied and assessed within a period of ten years from the commencement of this Act and recovered in the manner provided under the said Act and the rules made thereunder.

6. *Adjustment of tax already collected.*-(1) The amount of tax on goods carried by any articulated vehicle, tractor-trailer combination, tiller-trailer combination or trailer drawn by any motor vehicle, for the period commencing on the 1st day of July, 1963 and ending with the 30th day of September 1975, collected from any operator or other person under the said Act, shall be adjusted towards the tax due from him for the said period

under the said Act as received and amended by this Act.

(2) If such tax collected from an operator or other person under the said Act is less than the amount of tax due under the said Act as revived and amended by this Act, only the balance shall be recovered from him and if the tax so collected is in excess such excess shall be refunded to him.

7. Repeal and Savings.-(1) The Kerala Motor Vehicles (Taxation of Passengers and Goods) Revival and Special Provisions Ordinance, 1983 (35 of 1983) (hereinafter referred to as the said Ordinance), is hereby repealed.

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

(3) Nothing contained in this Act shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the 22nd day of January, 1983 or after the cesser of operation of the Kerala Motor Vehicles (Taxation of Passengers and Goods) Revival and Special Provisions Ordinance 1983 (13 of 1983), and before the date of publication of the said Ordinance in the Gazette.