
Kerala Motor Vehicles Taxation (Amendment) Act, 1989**3 of 1989****CONTENTS**

1. Short Title And Commencement
2. Amendment Of Section 4
3. Amendment Of Section 6
4. Repeal And Saving

Kerala Motor Vehicles Taxation (Amendment) Act, 1989**3 of 1989**

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

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."

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(1) The Kerala Motor Vehicles Taxation (Amendment) Ordinance, 1988 (16 of 1988), is hereby repealed.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.