

---

## **Kerala Motor Vehicles Taxation Act, 1976**

**19 of 1976**

### CONTENTS

1. Short Title, Extent And Commencement
2. Definitions
3. Levy Tax
4. Payment Of Tax And Issue Of License
5. Exemption From Tax
6. Refund Of Tax
7. Payment Of Additional Tax
8. Production Of Certificate Of Insurance
- 9 . Liability To Payment Of Tax By Person Succeeding To The Ownership Possession Or Control Of Motor Vehicle
10. Power Of Officers Of Police Or Motor Vehicles Department To No.1. Motor Vehicles
11. Seizure And Detention Of Motor Vehicles Pending Production Of Proof Of Remittance Of Tax
12. Additional Tax Payable When Tax Not Paid
13. Amounts Recoverable As Arrears Of Land Revenue
14. Transfers To Defeat Or Delay Recovery Of Tax And Other Amounts
15. Transport Vehicle Permit To Be Ineffective If Tax Not Paid
16. Penalties
17. Offence By Companies
18. Composition Of Offences
19. Sharing Of The Proceeds Of Tax With Local Authorities
20. Protection Of Action Taken In Good Faith
21. Exemption For Motor Vehicles Used For Agricultural Operations
22. Exemption From Or Reduction Of Tax
23. Appeals
24. Powers Of Revisions Of Transport Commissioner
25. Surcharge On Tax
26. Escaped Assessment
27. Rounding Off Of Fee, Penalty, Fine Etc
28. Power Of Government To Make Rules
29. Transitory Provision
30. Repeal And Saving

**Kerala Motor Vehicles Taxation Act, 1976**

**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.
- (3) It shall be deemed to have come into force on the 1st day of October, 1975.

## **2. Definitions :-**

In this Act, unless the context otherwise requires,--

10[(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 similar type of vehicle.]

(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 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 of 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 license" means a license issued in place of the original license;

(k) "Transport Commissioner" means the officer appointed by the Government and published in Kerala Gazette Extra No. 196 dated 25th March 1976. Received the assent of the President on 25th March 1976.

For statement of Objects & Reasons See Kerala Gazette No. 7 dated 17-12-1976

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 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 authorisation of a trade certificate granted by the registering authority.

(2) 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 percent of such rate.

(3) The registered owner of, or any person having possessing control of a motor vehicle shall , for the purposes of this Act, be deemed to use or kept such vehicle for use in the States except during any period for which a tax is payable on such motor vehicle under sub-section (1) of S.5.

(4) Notwithstanding anything contained in sub-section (1), the Government may, from time to time, by notification in the Gazette, direct the time may be issued in respect of any class of motor vehicles specified in the Schedule on payment of the tax specified in sub-section (5) and subject to the conditions as may be specified in such notification.

(5) The tax payable for temporary license in respect of a motor vehicle shall be, --

(a) Where the temporary license is for a period not exceeding seven days, but not exceeding thirty days, at the rate of one-third of quarterly tax that motor vehicles, 10[and provided also that in the case of vehicles covered with permit under sub-section (9) Of section 88 of the Motor Vehicles Act, 1998 (Central Act 59 of 1988) and registered in any State other than the State of Kerala and staying therein, then, the tax payable for such vehicle shall be,-

(b) If such stay does not exceed seven days one tenth of the quarterly tax; and

(c) If such stay exceeds seven days but does not exceed 30 days one third of the quarterly tax

(6) 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 the 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 copy thereof shall be pass before the Legislative Assembly of the State.

#### **4. Payment Of Tax And Issue Of License :-**

(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 license 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 installment before such date, in such manner and subject to such conditions as may be specified in the direction.

Explanations:-- The tax for an annual license shall not exceed four times the tax for a quarterly license.

1[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 in item 11 of the Schedule, for a year does not exceed Rupees on thousand five hundred, the tax shall be paid yearly upon an annual licence:]

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 year, upon a licence for such period.

2[Provided also that the registered owner, or a person having possession or control of a motor cycle (including motor scooters and cycles, with attachment for propelling the same by mechanical power) specified in item 1 or the schedule or three wheelers (including tricycles and cycle rickhaws 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 shcdule 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 a period of two years in respect of motor vehicles specified in serial numbers 1 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 or a person liable to pay tax in respect of vehicle specified in items 1,2, 11 and 12 of the schedule shall not be liable to pay any periodical increase in tad during the period for which he has paid tax for such vehicle.]

Explanation:- The tax for an annual licence shall not exceed four times, 1[tax for two years licence shall not exceed eight 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;

(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:

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 the remaining period of that year shall be calculated at the rate of one-twelfth of the annual tax of each calendar month or part thereof:

Provided further that in the case of 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), 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)

(2) In the case of an annual license such rebate in respect of the tax as may be prescribed, shall be granted.

(3) 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--

(a) grant to such person a license in the prescribed form; and

(b) 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 a vehicle not registered under the Motor Vehicles Acts, 1939 (Central Act 4 of 1939), in a certificate in such form as may be prescribed ;

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

(4) 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 license under sub-section (3) in respect of that vehicle.

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

(6) 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 use the vehicle for such period and no tax shall be payable in respect of such vehicle for such period.

(2) 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.

(3) 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 :-**

Where the tax for any motor vehicle has been paid for any quarter or year and the vehicle has not been used or kept for use during the whole of that quarter or year or a continuous part thereof, not being less than one month, a 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.

1[(2) Notwithstanding anything contained in this Act, a registered owner 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 use, 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 vehicles 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 license 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 of 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 Person Succeeding To The Ownership Possession Or Control Of Motor Vehicle :-**

(1) If the tax livable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before the payment of the tax has transferred the ownership of such vehicle or caused 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.

(2) 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 caused to be in possession on control of such vehicles.

#### **10. Power Of Officers Of Police Or Motor Vehicles Department To No.1. Motor Vehicles :-**

(1) Any officer of the motor vehicles Department not believe the rank of Assistant Motor Vehicles Inspector or any Police Officer in who is not below the rank of as Sub-Inspector may require the driver of any motor vehicle in any place to stop such vehicle and cause it to remain stationery so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with 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 Vehicle Inspector authorised 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 the 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.

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

### **13. Amounts Recoverable As Arrears Of Land Revenue :-**

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

(2) The motor vehicle in respect of which any amount is due or its accessories may be detained 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 tendency 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 favor 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) if the tax due in respect of a transport vehicle is not paid within the period, the validity of the permit for that vehicle shall become from the date of expiry of the said period until such time as the tax is paid:

### **16. Penalties :-**

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

### **17. Offence By Companies :-**

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 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 person guilty of an offence if he exercised all due diligence to prevent the commission of such offence

(2) Notwithstanding anything contained in sub-s.(1), where as

there under this Act has been committed by a company and it is proved that offence has been committed to any neglect on the part of any director, manager, secretary or other 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 association of individuals; and

(b) "director" in relation to --

(i) a firm, means a partner in the firm ;

(ii) a society or other association of individuals, means the person is entrusted under the rules of the society or other association with the arrangement of the affairs of the society or other association, as the case may.

### **18. Composition Of Offences :-**

The Regional Transport Officer may accept 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 position of such offence, a sum of money not exceeding two hundred and rupees, which shall be in addition to the tax or other dues, if any, payable at person.

### **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 as 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.

## **21. Exemption For Motor Vehicles Used For Agricultural Operations :-**

Any tractor, trailer or tractor-trailer combination society used for agricultural operation shall be exempt from the payment of tax.

Provided that motor vehicles used for agricultural operation in relation to which lands which are plantations as defined in Kerala Land Reform 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 storage 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 Revisions 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 S.23.

to satisfy himself as to the regularity of the proceedings or the correctness, legality or propriety of the order, and, if 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.

(2) 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.

(3) 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.

(4) 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 :-**

The amount of the tax leviable under sub-section (1) of section 3 shall in the case of any motor vehicle, referred to in 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 so 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 assessments 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 Fee, Penalty, Fine Etc :-**

The amount of tax for 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 rupees and for this purpose, where such amount contains a part of a rupee consisting paise, then if 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.

### **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, such rules may provide for--

(a) the manner in which tax shall be paid and the documents to be produced for the issue of tax license;

(b) the form of any tax license, certificate or declaration and the particulars to be contained therein;

(c) the conditions under which duplicate tax license may be granted and the fee payable for such grant;

(d) the manner in which refund or reduction or exemption may be claimed;

(e) 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 visit shall be payable on account of such vehicle and the tax license which any such vehicle shall carry;

(f) 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 bearing of such appeal;

(g) any other matter which has to 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 period of fourteen days which may be comprised in one session or in two sessions, and if, before the expiry of the session in which it is so 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.

(3) 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.