



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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GOVERNMENT OF KERALA Transport (B) Department

NOTIFICATION

G.O.(P)No.13/2022/TRANS

Dated, Thiruvananthapuram 26th April, 2022.

S. R. O. No. 400/2022

In exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976), the Government of Kerala, being satisfied that it is necessary in the public interest so to do, hereby exempt the motor cars having purchase value up to Rs. 7 lakh which are owned by persons with autism or cerebral palsy or Multiple Disabilities or Mental Retardation from the tax payable under the said Act, from 1st March, 2022, permanently, subject to the following conditions, namely:-



(i) the vehicle shall be used for the transportation of such persons as specified above;

(ii) the owner of the vehicle shall be eligible for tax exemption for only one vehicle;

(iii) a certificate issued by a Medical Board in Government sector to the effect that the owner of the vehicle is suffering from autism or cerebral palsy or Multiple Disabilities or Mental Retardation having not less than 40% disability, shall be produced.

By order of the Governor,

BIJU PRABHAKAR,

Secretary to Government.

Explanatory Note

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

As per notification issued under G.O.(Ms) No.16/98/Tran. dated 31st March, 1998 and published as S.R.O. No. 301/98 in the Kerala Gazette Extraordinary No. 546 dated 31st March, 1998, Government have exempted three wheelers, invalid carriages, motor cycles and motor cars owned by the physically handicapped persons from payment of tax under the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976). Considering the representations received from the parents of mentally challenged persons, requesting to exempt the tax under the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) in respect of the vehicles registered in the names of such persons and used for the transportation of such persons, Government have decided to exempt the motor cars having purchase value up to Rs.7 lakh which are owned by persons with autism or cerebral palsy or Multiple Disabilities or Mental Retardation from the tax payable under the said Act subject to the production of a certificate issued by a Medical Board in Government sector to the effect that the owner of the vehicle is having not less than 40% disability.

The notification is intended to achieve the above object.

