

PROVISIONAL ANSWER KEY

Paper: Kerala Motor Vehicles Taxation Act (Paper II)
Medium of Question: English
Date of Examination: 23-02-2019

Question1:-The present motor vehicle taxation act is known as

- A:-Act 19 of 1975
- B:-Act 19 of 1988
- C:-Act 19 of 1976
- D:-Act 19 of 1989

Correct Answer:- Option-C

Question2:-The Area of Jurisdiction of the Taxation Act

- A:-Whole of India
- B:-State of Kerala
- C:-Whole of India except Jammu & Kashmir
- D:-State of Kerala and Tamilnadu

Correct Answer:- Option-B

Question3:-The "cubic capacity" defined in section 2 has a relation to levy of tax in respect of

- A:-Motor cycle
- B:-Autorickshaw
- C:-Motor car
- D:-Motor cab

Correct Answer:- Option-D

Question4:-The E-payment facility was introduced for payment of motor vehicle tax by

- A:-Kerala finance Act of 2017
- B:-Kerala finance Act of 2016
- C:-Kerala finance Act of 2015
- D:-Kerala finance Act of 2014

Correct Answer:- Option-D

Question5:-As per Section 2 of Kerala Motor Vehicles Taxation Act 1976, the "STATE" means

- A:-India
- B:-Union Territories
- C:-Kerala
- D:-Constitution of India

Correct Answer:- Option-C

Question6:-What is the amount of fee for an yearly non-use Intimation with respect to HPV contract carriage?

- A:-Rs. 200.00
- B:-Rs. 400.00
- C:-Rs. 300.00
- D:-Rs. 500.00

Correct Answer:- Option-B

Question7:-The term "floor area" is defined in -----?

- A:-Section 2
- B:-Section 12
- C:-Rule 2
- D:-Rule 12

Correct Answer:- Option-A

Question8:-What is the tax to be collected for a vehicle entering the State of Kerala and registered outside Kerala having a permit issued under section 88(8) for a temporary visit of 7 days?

- A:-1/10 of quarterly tax
- B:-1/3 of quarterly tax
- C:-1/7 of quarterly tax
- D:-7/365 of quarterly tax

Correct Answer:- Option-A

Question9:-What is the 'Green Tax' to be realized with respect to a Maruthy 800, 1991 model (motor car)?

- A:-Rs. 400 for five years
- B:-Rs. 500 for five years
- C:-Rs. 100 for one year
- D:-Rs. 400 for one year

Correct Answer:- Option-A

Question10:-Who is the appellate authority under taxation Act?

- A:-Transport commissioner
- B:-Dy. Transport commissioner
- C:-Regional Transport Officer
- D:-State Transport Appellate Tribunal

Correct Answer:- Option-B

Question11:-What is the amount of tax with respect to a contract carriage having a seating capacity 13 in all and permit under Section 88(9) with push back seats?

- A:-Rs. 1000/- for every passenger
- B:-Rs. 2000/- for every passenger
- C:-Rs. 3000/- for every passenger
- D:-Rs. 4000/- for every passenger

Correct Answer:- Option-C

Question12:-The term "Purchase Value" was introduced in KMVT Act with effect from

- A:-01.04.1976
- B:-01.04.1975
- C:-01.04.2017
- D:-01.04.2007

Correct Answer:- Option-D

Question13:-What is the minimum disability required for a differently abled person for availing tax exemption for a motor cycle?

- A:-30%
- B:-40%
- C:-50%
- D:-45%

Correct Answer:- Option-B

Question14:-The rate of tax for a motor car having a purchase value of 24 lakhs

- A:-20%
- B:-24%
- C:-15%
- D:-25%

Correct Answer:- Option-A

Question15:-The rate of annual interest as per taxation Act

- A:-6%
- B:-9%
- C:-12%
- D:-14%

Correct Answer:- Option-C

Question16:-As per Section 2 of KMVT Act, the "sleeper berth" shall be

- A:-Six feet X two feet size
- B:-For the comfort of passengers
- C:-With sufficient cushioning
- D:-Provided at the rear of vehicles

Correct Answer:- Option-B

Question17:-The percentage of tax exemption eligible for differently abled person with respect to a motor car having a purchase value of 9 lakhs

- A:-0%
- B:-100%

- C:-50%
D:-10%
Correct Answer:- Option-A
- Question18:-The grace time allowed for a heavy goods carriage registered in Tamil Nadu which has obtained an endorsement of tax by a taxation officer in Kerala is
A:-30 days
B:-45 days
C:-14 days
D:-None of the above
Correct Answer:- Option-D
- Question19:-The head accountant of RT offices are empowered under SRO 872/75 as taxation officers for
A:-Transport vehicles
B:-Non-Transport vehicles
C:-Motor cycle and Autorickshaws
D:-Motor cars and motor cabs
Correct Answer:- Option-B
- Question20:-The non-use intimation shall be filed in
A:-Triplicate in form G
B:-Duplicate in form G
C:-Single in form F
D:-Duplicate in white paper
Correct Answer:- Option-A
- Question21:-What is the tax acceptance period with respect to an old motorcycle?
A:-15 years
B:-2 years
C:-5 years
D:-1 year
Correct Answer:- Option-C
- Question22:-What is the minimum period for the issuance of temporary tax licence?
A:-One day
B:-Two days
C:-30 days
D:-7 days
Correct Answer:- Option-D
- Question23:-A motor vehicle dealer is exempted from paying tax for a vehicle kept by him for the purpose of
A:-gifting to handicapped person
B:-self use
C:-selling to local bodies
D:-trade
Correct Answer:- Option-D
- Question24:-The quarterly rate of tax with respect to a transport vehicle other than motor cycle, motor car or 3 wheeler comes to Rs. 260/-. What is the period of remittance for such vehicles?
A:-15 years
B:-2 years
C:-1 year
D:-5 years
Correct Answer:- Option-C
- Question25:-What is the amount of tax to be remitted in respect of a Stage Carriage with seating capacity 35 in all and plying with special permit on special occasion
A:-Rs. 330 per day
B:-Rs. 200 for 7 day
C:-Rs. 200 per day
D:-Rs. 330 for 7 day
Correct Answer:- Option-C
- Question26:-While giving permit for a new stage carriage in city route, the amount of tax to be levied is?
A:-Rs. 600 per passenger
B:-Rs. 600 per passenger + Rs. 150 per standing passenger
C:-Rs. 1,300 per square meter
D:-Rs. 1,100 per square meter
Correct Answer:- Option-D
- Question27:-The green tax chargeable in respect of a 3 wheeler goods carriage having an age of 7 years
A:-Rs. 100 for every year
B:-Rs. 200 for every year
C:-Rs. 400 for every year
D:-None of the above
Correct Answer:- Option-D
- Question28:-The fee for filing a 'G' form with respect to a heavy goods carriage
A:-Rs. 1000/-
B:-Rs. 100/-
C:-Rs. 400/-
D:-Rs. 40/-
Correct Answer:- Option-C
- Question29:-The tax accepting officer can demand production of the following documents with respect to a motor car after renewal of registration certificate
A:-The original purchase bill
B:-Address proof
C:-Form 22
D:-Insurance certificate
Correct Answer:- Option-D
- Question30:-What is the tax to be levied on a foreign car brought to Kerala State for use of 30 days?
A:-Rs. 5,000/-
B:-Rs. 1,500/-
C:-Rs. 10,000/-
D:-Rs. 1,00,000/-
Correct Answer:- Option-C
- Question31:-What is the quarterly rate of tax leviable in respect of a passenger Autorickshaw using petrol or diesel as fuel?
A:-Rs. 1000.00/-
B:-Rs. 125.00/-
C:-Rs. 500.00/-
D:-Rs. 115.00/-
Correct Answer:- Option-B
- Question32:-A tipper goods carriage having GVW of 25000 kg needs to pay a quarterly tax of
A:-Rs. 10640.00/-
B:-Rs. 10990.00/-
C:-Rs. 16040.00/-
D:-Rs. 19090.00/-
Correct Answer:- Option-A
- Question33:-As per section 2 of KMT Act , "Floor Area" means
A:-The total area obtained by multiplying the width of the vehicle to the length of the vehicle
B:-The total seating area on floor of bus and the standing area, in square meter
C:-The total area on the platform of a goods carriage
D:-The total area in square meter in a stage carriage floor excluding driver compartment
Correct Answer:- Option-A
- Question34:-The details of terms and conditions of a reciprocal arrangement shall be placed before
A:-State Transport Authority
B:-Legislative Assembly
C:-The Transport minister of State
D:-Accountant General of Kerala

Correct Answer:- Option-B
Question35:-The Assistant Motor Vehicle Inspector is empowered to stop a motor vehicle in a public place under
A:-Section 11
B:-Rule 10
C:-Section 10
D:-Rule 11
Correct Answer:- Option-C
Question36:-The penalty for an offence under KMT Act can be realized by
A:-RTO
B:-Transport commissioner
C:-Dy. Transport commissioner
D:-A Court of law
Correct Answer:- Option-D
Question37:-The tax is also due from the possessor of a vehicle vide
A:-Section 6
B:-Section 9
C:-Rule 6
D:-Rule 9
Correct Answer:- Option-B
Question38:-The interest on tax due is prescribed in
A:-Section 11A
B:-Section 15A
C:-Section 12A
D:-Section 3A
Correct Answer:- Option-C
Question39:-The one time tax for new motor car is paid at the time of
A:-First registration
B:-Inspection for registration
C:-Sale of vehicle
D:-14 days from date of inspection
Correct Answer:- Option-A
Question40:-If a motor vehicle is kept at residential premises of an owner under the provision of Section 5, then the registered owner is
A:-Liable for payment of tax as he is deemed to use
B:-Liable to pay Insurance
C:-Liable to pay advance tax as per schedule
D:-Not liable for tax payment
Correct Answer:- Option-D
Question41:-The tax in respect of mobile cash van and mobile restaurant is provided in
A:-Item No 17 of schedule
B:-Item No 7 of schedule
C:-Item No 12 of schedule
D:-Item No 15 of schedule
Correct Answer:- Option-C
Question42:-The tax licence shall be obtained by the owner and shall be
A:-Displayed in front number plate
B:-Produced on demand by AMVI
C:-Displayed in front wind shield
D:-Carried in a plastic container
Correct Answer:- Option-B
Question43:-The following term is earmarked to levy of tax in respect of a stage carriage
A:-Gross vehicle weight
B:-Un laden weight
C:-Cubic Capacity
D:-Floor Area
Correct Answer:- Option-D
Question44:-On renewal of registration of a motor car, the further tax remittance shall be for a period of
A:-1 year
B:-5 years
C:-2 years
D:-15 years
Correct Answer:- Option-D
Question45:-As per the section 11 of KMT Act the MVI can seize a motor vehicle which has tax due if
A:-He has permission from RTO
B:-He has passed Departmental Test
C:-He has authorisation from Government
D:-He is in uniform
Correct Answer:- Option-C
Question46:-An Educational Institution bus has defaulted payment of tax with effect from 01/04/2018. Hence an interest on tax is applicable with effect from
A:-01.04.2018
B:-01.11.2018
C:-01.10.2018
D:-30.04.2018
Correct Answer:- Option-B
Question47:-The tax in respect of a Caravan is calculated based on it
A:-Floor Area
B:-Un laden weight
C:-Purchase value
D:-Gross vehicle weight
Correct Answer:- Option-A
Question48:-The one time tax payable for a new motor cycle having a purchase value of less than one lakh
A:-6%
B:-8%
C:-5%
D:-10%
Correct Answer:- Option-A
Question49:-The Selling of seized vehicle by auction is authorised to
A:-Joint RTO
B:-Tahsildar
C:-Motor Vehicle Inspector
D:-Finance Officer
Correct Answer:- Option-A
Question50:-The rate of tax levied on a caravan
A:-Rs. 100/- per square meter / quarter
B:-Rs. 1000/- per square meter / quarter
C:-Rs. 300/- per square meter / quarter
D:-Rs. 400/- per square meter / quarter
Correct Answer:- Option-B
Question51:-Additional tax is applicable when a vehicle is
A:-Re-registered
B:-Transferred
C:-Altered
D:-Purchased
Correct Answer:- Option-C
Question52:-While remitting additional tax, the owner will get

- A:-Free tax license
- B:-Temporary Tax license
- C:-Additional tax license
- D:-Receipt of acknowledgement

Correct Answer:- Option-D

Question53:-The production of the following document is mandatory while making the payment of Tax

- A:-Certificate of fitness
- B:-Pollution under control certificate
- C:-Certificate for ARAI
- D:-Road worthiness Certificate

Correct Answer:- Option-B

Question54:-The additional tax payable in respect of a goods carriage for which tax has been paid up to 31.03.2018 and the remittance for next quarter is made on 30.04.2018?

- A:-10%
- B:-20%
- C:-25%
- D:-None of the above

Correct Answer:- Option-A

Question55:-The SRO 875/75 is regarding the

- A:-Power of Officers
- B:-Fee for Approval
- C:-Exemption of tax
- D:-Grace period of tax

Correct Answer:- Option-C

Question56:-The tax liability is not applicable when

- A:-a vehicle is plying
- B:-a vehicle is sold
- C:-a vehicle is under theft
- D:-a vehicle is keeping without using

Correct Answer:- Option-B

Question57:-As per the financial year 2018-2019, the % of surcharge on tax?

- A:-NIL
- B:-1%
- C:-2%
- D:-12%

Correct Answer:- Option-A

Question58:-How much tax shall be levied on an Educational Institution Bus from Tamilnadu having Seating capacity of 25 in all, while visiting Kerala for 7 days with valid documents?

- A:-1/3 of quarterly tax
- B:-1/10 of quarterly tax
- C:-quarterly tax
- D:-NIL

Correct Answer:- Option-D

Question59:-The power to stop a motor vehicle under the KMVT Act is provided by

- A:-Section 11
- B:-Section 10
- C:-Rule 10
- D:-Rule 11

Correct Answer:- Option-B

Question60:-The following officer is empowered to adjourn the proposed auction in respect of a sale of Tax due vehicle

- A:-Joint RTO
- B:-MVI
- C:-Treasury Officer
- D:-Tahsildar

Correct Answer:- Option-A

Question61:-The liability of registered owner to produce receipt for payment of contribution under Kerala Motor Transport Workers Welfare Fund is envisaged in

- A:-Section 4(7)
- B:-Section 4(4)
- C:-Section 4(8)
- D:-Section 7(4)

Correct Answer:- Option-C

Question62:-The conditions for which no tax is leviable is provided in

- A:-Section 3(1)
- B:-Proviso to Section 5(1)
- C:-Section 5(1)
- D:-Proviso to Section 3(1)

Correct Answer:- Option-D

Question63:-In the case of motor car applying for Registration Mark Assignment on change of address from any other State, and tax is paid in other State, the tax is leviable for Kerala State from

- A:-First day of current quarter of issuance of NOC
- B:-First day of succeeding Quarter
- C:-No tax is payable
- D:-None of the above

Correct Answer:- Option-B

Question64:-For making an endorsement, the registered owner shall produce

- A:-Registration Certificate
- B:-Pollution Under Control Certificate
- C:-Insurance Certificate
- D:-Tax Licence

Correct Answer:- Option-A

Question65:-Tax in respect of a motor cycle can be paid in

- A:-RTO/JRTO office where owner resides
- B:-Any RTO/JRTO offices in the state
- C:-RTO/JRTO office where the owner has place of business
- D:-RTO/JRTO where the vehicle is registered

Correct Answer:- Option-B

Question66:-In RMA cases where there is arrears of tax due to other states for a vehicle for transfer of ownership with NOC, the tax is leviable from

- A:-The expiry of the tax licence
- B:-The date of issue of NOC from other State
- C:-RTO/JRTO shall fix the date
- D:-The date of commencement of the quarter in which vehicle entered to State

Correct Answer:- Option-C

Question67:-The condition for enjoying reduced rate of tax in respect of "Reserve Bus" is prescribed in

- A:-SRO No. 878/75
- B:-SRO No. 753/99
- C:-SRO No. 665/90
- D:-SRO No. 880/75

Correct Answer:- Option-D

Question68:-The rate of tax with respect to a Stage Carriage with Fast Passenger permit (In floor area levy)

- A:-Rs. 1400.00/square meter/quarter
- B:-Rs. 1300.00/square meter/quarter
- C:-Rs. 2400.00/square meter/quarter
- D:-Rs. 1500.00/square meter/quarter

Correct Answer:- Option-A

Question69:-When a vehicle is booked for an offence and a tax is leviable at a higher rate, the higher rate is limited to a maximum period of

- A:-One quarter
- B:-Two years

- C:-One year
D:-Five years
Correct Answer:- Option-A
- Question70:-The advance tax leviable for a 3 wheeler (NTV) at the time of Certificate of Registration Renewal shall be for a period of
A:-Fifteen years
B:-Five years
C:-Two years
D:-One year
Correct Answer:- Option-B
- Question71:-The amount of tax arrears can be recoverable as
A:-Arrears of compounding fee
B:-Sales tax after sales
C:-Arrears of land revenue
D:-Attachment of funds in Bank
Correct Answer:- Option-C
- Question72:-Revenue Recovery conferences are normally presided by
A:-RTO concerned
B:-Tahsildar
C:-Transport Commissioner
D:-District Collector
Correct Answer:- Option-D
- Question73:-What is the provision of law to sell the accessories of vehicle in the case of tax due?
A:-Sub section (2) of section 12
B:-Sub section (2) of the section 3
C:-Sub section (2) of Section 4
D:-Sub section (2) of Section 13
Correct Answer:- Option-D
- Question74:-Purchase value is important for following vehicles in calculating tax
A:-Motor cycle and Goods Carriages
B:-Motor Cabs and Reserve bus
C:-Motor Cab and Private Service Vehicles (NTV)
D:-Goods carriage and Stage carriage
Correct Answer:- Option-C
- Question75:-A fixed amount of tax is levied on
A:-Stage Carriage vehicle
B:-Driving school vehicle
C:-Mobile canteen vehicle
D:-Contract carriage
Correct Answer:- Option-B
- Question76:-What would be the quarterly tax for a cashvan having a floor area of 3 square meter?
A:-Rs. 900/-
B:-Rs. 1,000/-
C:-Rs. 300/-
D:-Rs. 3,000/-
Correct Answer:- Option-A
- Question77:-What is the % of tax in respect of a motor cycle having a purchase value of Rs. 3,40,000/=?
A:-8%
B:-10%
C:-15%
D:-6%
Correct Answer:- Option-A
- Question78:-What is quarterly tax in respect of an auto rickshaw using CNG as fuel having purchase of value of Rs. 90,000/-?
A:-Rs. 125.00
B:-Rs. 90.00
C:-Rs. 115.00
D:-Rs. 110.00
Correct Answer:- Option-C
- Question79:-What is the % of tax on purchase value for a tourist motor cab of 2000CC capacity?
A:-15%
B:-20%
C:-8%
D:-10%
Correct Answer:- Option-B
- Question80:-While assigning a registration mark for a motor cycle having an age of more than 6 years but not more than 7 years brought from other State, what is the rate of part collection of tax?
A:-20%
B:-53%
C:-100%
D:-60%
Correct Answer:- Option-D
- Question81:-The incidence of levy of "Green tax" for motor car is
A:-At the time of 1st registration
B:-At the time of 2nd inspection
C:-At the time of transfer of ownership
D:-At the time of renewal of registration
Correct Answer:- Option-D
- Question82:-The production of PUCC at the time of tax remittance is envisaged in
A:-Section 4(7)
B:-TC's Direction
C:-Section 4(8)
D:-High court direction
Correct Answer:- Option-B
- Question83:-Advance non - use intimation means
A:-An intimation within 7 days from the beginning of quarter
B:-Intimation before the expiry of the quarter
C:-Intimation before the commencement of the quarter
D:-Intimation after the commencement of the quarter
Correct Answer:- Option-C
- Question84:-No vehicle shall be garaged for tax exemption at
A:-Public place
B:-Residence of owner
C:-Workshop
D:-Police station
Correct Answer:- Option-A
- Question85:-What is the fee for tax exemption with respect to a Heavy Passenger Vehicle?
A:-Rs. 400/-
B:-Rs. 40/-
C:-Rs. 100/-
D:-Rs. 640/-
Correct Answer:- Option-A
- Question86:-What is the amount of tax per seat per quarter in respect of a contract carriage having a seating capacity 16 in all fitted with push back seats?
A:-Rs. 500/-
B:-Rs. 750/-
C:-Rs. 1,000/-
D:-Rs. 1,500/-

Correct Answer:- Option-B

Question87:-The mode of remittance of tax with respect to a Heavy Goods Carriage?

- A:-Demand Draft only
- B:-Demand draft or E-payment only
- C:-Demand Draft or Cash or E-payment
- D:-Demand draft or cash only

Correct Answer:- Option-C

Question88:-The period of claim for refund of tax paid by mistake

- A:-within 30 day
- B:-within 7 days
- C:-within one quarter
- D:-within one year

Correct Answer:- Option-D

Question89:-The method of service of a notice under KMVT Act

- A:-Direct delivery only
- B:-RPAD only
- C:-By affixing on the door of owner's residence
- D:-By any one of the above methods

Correct Answer:- Option-D

Question90:-The fee for filing a revision petition before Transport Commissioner

- A:-Rs. 25/-
- B:-Rs. 100/-
- C:-Rs. 50/-
- D:-Rs. 125/-

Correct Answer:- Option-C

Question91:-A refund of One Time Tax can be allowed on the following grounds

- A:-On transfer of vehicle to a second party
- B:-On vehicle removed permanently from this State
- C:-On a major accident sustained by the vehicle
- D:-On a ground that registered owner went abroad

Correct Answer:- Option-B

Question92:-The power of AMVI to stop a motor vehicle under KMVT Act and Rules is envisaged in

- A:-Section 10
- B:-Section 11
- C:-Rule 10
- D:-Rule 11

Correct Answer:- Option-A

Question93:-The power to seize a motor vehicle under KMVT Act for which tax is due is vested with

- A:-RTO
- B:-ASI of Police
- C:-Head Accountant
- D:-All the above officers

Correct Answer:- Option-A

Question94:-The seized vehicle can be under safe custody by the officer who seized the vehicle for a period of

- A:-One day
- B:-One quarter
- C:-One year
- D:-30 days

Correct Answer:- Option-D

Question95:-The sale of a seized vehicle for non-payment of tax is provided in

- A:-Section 10(1)
- B:-Section 11(1)
- C:-Section 11(2)
- D:-Section 12 A

Correct Answer:- Option-C

Question96:-The authority under KMVT Act to hear Appeal and sanction refund if eligible

- A:-Regional Transport Officer
- B:-Deputy Transport Commissioner
- C:-Transport Commissioner
- D:-District Magistrate

Correct Answer:- Option-B

Question97:-A taxable motor vehicle has been stolen and is irrecoverable. Then the owner is liable to pay

- A:-NIL tax
- B:-Half tax due
- C:-Full tax due
- D:-The tax prescribed by DTC

Correct Answer:- Option-A

Question98:-The G.O.(P) No : 15 /2010 Trans is related to

- A:-Authorization to seize
- B:-Proclamation of sale
- C:-Power of AMVI to stop a vehicle
- D:-Power to exempt tax

Correct Answer:- Option-B

Question99:-The following vehicle are exempted from payment of tax

- A:-Central Government Vehicles and State Government Vehicles
- B:-Ethanol fuel vehicles and E-rickshaws
- C:-Tarmac Vehicles (Airport) and Forklifts
- D:-Tamilnadu State owned vehicles and Kerala State owned vehicles unconnected with commercial purposes

Correct Answer:- Option-D

Question100:-The monthly payment of tax in the case of a fleet owner is provided in

- A:-Section 3
- B:-Rule 10
- C:-Section 4
- D:-Section 5

Correct Answer:- Option-C