

FINAL ANSWER KEY

Paper: Kerala Motor Vehicles Taxation Act (Paper II)
Date of Examination: 21-08-2019

Question1:-The period of payment of tax for an old motor cycle

- A:-15 years
- B:-2 years
- C:-5 years
- D:-One year

Correct Answer:- Option-C

Question2:-Normally, the maximum period of temporary tax licenses is issued for

- A:-7 days
- B:-30 days
- C:-One quarter
- D:-One year

Correct Answer:- Option-B

Question3:-The tax shall be levied on

- A:-Pondicherry Vehicles
- B:-Kerala Vehicles Only
- C:-Motor vehicle used on road only
- D:-All motor vehicles

Correct Answer:- Option-D

Question4:-A manufacturer need not pay tax for vehicles for the purpose of

- A:-Self-use
- B:-Delivery to charitable institute
- C:-Gift to handicapped person
- D:-Trade

Correct Answer:- Option-D

Question5:-For a vehicle other than a motor cycle, motor car or 3 wheeler, the period of advance tax remitted, in respect of quarterly rate of tax comes to Rs. 350.00 is for

- A:-15 year
- B:-two year
- C:-1 year
- D:-5 year

Correct Answer:- Option-C

Question6:-What is the amount tax to be levied on a stage carriage permitted to ply with special permit on special occasion when seating capacity of stage carriage is more than 40 numbers?

- A:-Rs. 200 per day
- B:-Rs. 330 per day
- C:-Rs. 200 for 7 days
- D:-Rs. 330 for 7 days

Correct Answer:- Option-B

Question7:-What is the rate of quarterly tax leviable for a new stage carriage permitted to ply in city or town routes?

- A:-Rs. 1,100 per square meter
- B:-Rs. 1,300 per square meter
- C:-Rs. 600 per passenger
- D:-Rs. 600 per passenger + Rs. 150 per standing passenger

Correct Answer:- Option-A

Question8:-Green tax for a motor cab having age of 8 years

- A:-Nil
- B:-Rs. 100 for every year

C:-Rs. 200 for every year

D:-Rs. 400 for every year

Correct Answer:- Option-A

Question9:-What is the amount of fee to be accompanied with non-use intimation of a stage carriage (HPV)?

A:-Rs. 400

B:-Rs. 200

C:-Rs. 100

D:-Rs. 1,000

Correct Answer:- Option-A

Question10:-What is the tax to be collected from a vehicle brought to this state from any other country for using 15 days?

A:-Rs. 5,000.00

B:-Rs. 10,000.00

C:-Rs. 1,000.00

D:-Rs. 500.00

Correct Answer:- Option-B

Question11:-A goods carriage having GVW of 14800 kg and registered in Karnataka State and found playing in this State without payment of tax and without valid permit. What would be the tax leviable for one quarter?

A:-Rs. 3,390

B:-Rs. 4,240

C:-Rs. 6,780

D:-Rs. 8,480

Correct Answer:- Option-C

Question12:-The "floor area" in tax calculation would mean

A:-The total seating area and standing area of passengers

B:-The total area measured at floor, where passenger can occupy including driver compartment

C:-The area of platform of vehicle in which goods can be loaded

D:-The total area obtained by multiplying overhaul length and overhaul width of a motor vehicle

Correct Answer:- Option-D

Question13:-The terms and condition of a reciprocal agreement shall be placed before

A:-Accountant general

B:-Legislative assembly

C:-High Court

D:-State Transport Authority

Correct Answer:- Option-B

Question14:-A vehicle adopted for use in a factory and not put on public road. Whether there is need of tax?

A:-No

B:-No. if "G" form is filed

C:-Yes

D:-Yes, if using in factory premises

Correct Answer:- Option-A

Question15:-At the time of remitting the tax, at RTO office for an old motor car, the taxation officer can demand production of

A:-Purchase bill

B:-Address proof

C:-Insurance certificate

D:-Driving license

Correct Answer:- Option-C

Question16:-The power to stop a vehicle by RTO is provided in

A:-Section 11

B:-Section 10

C:-RTO Has no power

D:-Rule 11

Correct Answer:- Option-B

Question17:-The liability of payment of tax against the possessor of vehicle is provided in

A:-Section 9

B:-Section 6

C:-Rule 6

D:-Rule 9

Correct Answer:- Option-A

Question18:-The percentage of interest on tax in addition to tax and additional tax after one year of tax due

A:-Nil

B:-50%

C:-9%

D:-12%

Correct Answer:- Option-D

Question19:-The penalty for the offences in taxation Act can be imposed by

A:-RTO

B:-Court

C:-DTC

D:-TC

Correct Answer:- Option-B

Question20:-When an offence under Taxation Act is committed by a company, and the concerned officer of the company proves that the offence was committed without his knowledge, then?

A:-No such officer of company is punishable

B:-Only driver is punishable

C:-Such officer of company is punishable

D:-The director of the company is punishable

Correct Answer:- Option-A

Question21:-The one-time tax for new motor cycles are paid at the time of

A:-Delivery from dealer

B:-Sale by manufacturer

C:-First registration

D:-Inspection of vehicles

Correct Answer:- Option-C

Question22:-If a vehicle is under provision of subsection (1) of section 5, registered owner is

A:-Liable to pay tax as if it is deemed to use

B:-Liable to pay tax in advance

C:-Liable to pay tax as per schedule

D:-Not liable for tax payment

Correct Answer:- Option-D

Question23:-The period for which tax remittance for new auto rickshaws

A:-15 year

B:-2 year

C:-1 year

D:-5 year

Correct Answer:- Option-D

Question24:-The levy of tax in respect of the vehicles under reciprocal agreement, shall be

A:-As per schedule

B:-As per finance bill of the year concerned

C:-As per agreement terms

D:-As per Rule 5

Correct Answer:- Option-C

Question25:-The period of remittance of tax in respect of a construction equipment vehicle shall be

- A:-1 year
- B:-5 years
- C:-2 years
- D:-15 years

Correct Answer:- Option-C

Question26:-The fee for application for exemption for a motorcycle from tax under section 5(1)

- A:-Rs. 500
- B:-Rs. 200
- C:-Rs. 100
- D:-Rs. 50

Correct Answer:- Option-D

Question27:-The Green tax in respect of vehicle registered in other state and plying in Kerala shall by paid

- A:-By cash at RT Office
- B:-By DD at RT Office
- C:-By E-payment
- D:-By cash at check post

Correct Answer:- Option-D

Question28:-Tax license shall be _____

- A:-Displayed in windshield
- B:-Carried in a metal or plastic container
- C:-Prodouced on demand by SI of police
- D:-Displayed in front number plate

Correct Answer:- Option-C

Question29:-The following term is connected with taxation of a contract carriage

- A:-Unladen weight
- B:-Gross vehicle weight
- C:-Purchase value
- D:-Push back seat

Correct Answer:- Option-D

Question30:-After expiring of existing tax license, the person liable for payment of tax in respect of a private service vehicle (NTV) shall remit tax for a period of

- A:-1 year
- B:-5 years
- C:-2 years
- D:-15 years

Correct Answer:- Option-C

Question31:-There is no power to seize a motor vehicle which is on tax due if AMVI

- A:-Has no permission from RTO
- B:-Has no authorization by the State Government
- C:-Has no uniform
- D:-Has not passed departmental test

Correct Answer:- Option-B

Question32:-The tax licenses in respect of a contract carriage is expired on 31.3.2018. The interest in tax is due from

- A:-15.10.2018
- B:-31.3.2018
- C:-15.4.2018
- D:-01.10.2018

Correct Answer:- Option-A

Question33:-The tax of a comping trailer is calculated according to its

- A:-Floor area
- B:-Purchase value

C:-Gross vehicle weight

D:-Unladen weight

Correct Answer:- Option-A

Question34:-A new motor cycle having a purchase value of Rs. 56,000. The tax leviable is

A:-Rs. 4,480.00

B:-Rs. 3,360.00

C:-Rs. 5,600.00

D:-Rs. 3,630.00

Correct Answer:-**Question Cancelled**

Question35:-The purchase value of motor car has a connection in the levy of tax of

A:-A vehicle purchased by State Government

B:-A vehicle in the possession of a dealer

C:-A vehicle purchased by a handicapped person

D:-A goods carriage purchased by local self-Government

Correct Answer:- Option-C

Question36:-Who is the authorised officer to sell a seized vehicle?

A:-Head Accountant

B:-Tahsildar

C:-AMVI

D:-RTO

Correct Answer:- Option-D

Question37:-The floor area of a Caravan is measured as 4.5 m^2 . What would be the tax per quarter?

A:-Rs. 13,000

B:-Rs. 4,500

C:-Rs. 45,000

D:-Rs. 10,000

Correct Answer:- Option-B

Question38:-A motor car having a purchase value of Rs. 7,50,000 is purchased by a person having disability of 45%. The tax shall be levied as

A:-Rs. 45,000

B:-Rs. Nil

C:-Rs. 60,000

D:-None of the above

Correct Answer:- Option-C

Question39:-The minimum period of temporary tax licenses is

A:-7 days

B:-One round trip

C:-30 days

D:-One quarter

Correct Answer:- Option-A

Question40:-The vehicle for which a tax licence is not issuing?

A:-Vehicle owned by corporation

B:-Vehicle owned by a handicapped person having a purchase value of Rs. 8 lakhs

C:-The vehicle owned by handicapped person having a purchase value below 5 lakhs

D:-The vehicle exempted from payment of tax U/S 5

Correct Answer:- Option-D

Question41:-The additional tax is levied when a vehicle is

A:-Transferred

B:-Brought from other state

C:-Altered

D:-Registered

Correct Answer:- Option-C

Question42:-On remittance of additional tax owner will get a

- A:-Free tax license
- B:-Receipt for payment
- C:-Additional tax license
- D:-Temporary tax license

Correct Answer:- Option-B

Question43:-The registered owner has to produce following document while remitting tax

- A:-Registration certificate
- B:-Pollution under Control Certificate
- C:-Insurance
- D:-All the above documents

Correct Answer:- Option-D

Question44:-When a higher rate of tax is leviable consequent up on an alteration, it is called?

- A:-Extra tax
- B:-Higher tax
- C:-Balance fee
- D:-Additional tax

Correct Answer:- Option-D

Question45:-The person having only possession of a motor vehicle and not the registered owner, then the possessor is liable for tax due as per

- A:-Section 3
- B:-Section 4
- C:-Section 9
- D:-Section 11

Correct Answer:- Option-C

Question46:-The additional tax prescribed u/s 12 shall be paid along with

- A:-E payment
- B:-Arrears of tax
- C:-Special tax
- D:-Surcharge

Correct Answer:- Option-B

Question47:-_____ can stop a motor vehicle in public place for the purpose of satisfying himself that the amount of tax due for a vehicle has been paid or not.

- A:-All officers mentioned here
- B:-AMVI
- C:-RTO
- D:-MVI

Correct Answer:- Option-A

Question48:-Additional tax as per section 12, for a motor vehicle on payment within 6 month after prescribed period

- A:-25%
- B:-50%
- C:-100%
- D:-200%

Correct Answer:- Option-A

Question49:-The following vehicle is exempted from payment tax

- A:-Road rollers of local bodies
- B:-Central Government Vehicle
- C:-Enforcement vehicle of CRPF
- D:-Educational Institution vehicle

Correct Answer:- Option-A

Question50:-What is the maximum penalty that can be imposed for an offence committed under Taxation Act for the first time?

A:-Rs. 1,00,000

B:-Rs. 100

C:-Rs. 10,000

D:-Rs. 1,000

Correct Answer:- Option-B

Question51:-5 year lumpsum tax in respect of a goods carriage having GVW 1800 kg is

A:-Rs. 1,100

B:-Rs. 2,700

C:-Rs. 11,000

D:-Rs. 27,000

Correct Answer:- Option-C

Question52:-The provision of law by which the state government is empowered to exempt any motor vehicle from levy of tax

A:-Section 23 of KMVT Act

B:-Section 24 of KMVT Act

C:-Section 21 of KMVT Act

D:-Section 22 of KMVT Act

Correct Answer:- Option-D

Question53:-The limit of purchase value to claim exemption form payment of tax in respect of a motor car purchased by a handicapped person?

A:-Rs. 5 lakh

B:-Rs. 7 lakhs

C:-No limit

D:-Rs. 10 lakhs

Correct Answer:- Option-B

Question54:-The rate of tax in respect of mobile cranes having purchase value more than 10 laksh

A:-6% of purchases value

B:-8% of purchases value

C:-10% of purchases value

D:-15% of purchases value

Correct Answer:- Option-A

Question55:-What is the heading of Rule 11 of KMV Rules?

A:-Seizure and detention

B:-Power to stop motor vehicles

C:-This section is omitted

D:-Compensation to victims

Correct Answer:- Option-C

Question56:-What is the tax in respect of e-rickshaw having seating capacity 5 in all?

A:-Rs. 350.00 per quarter

B:-Rs. 125.00 per quarter

C:-Rs. 1,200.00 per quarter

D:-Rs. 1,500.00 per quarter

Correct Answer:- Option-B

Question57:-The rate of tax in respect of motor cabs having cubic capacity below 1500 cc and having the purchase value Rs. 19,50,000?

A:-6%

B:-8%

C:-10%

D:-15%

Correct Answer:- Option-A

Question58:-The applicability of the tax in respect of a private service vehicle for personal use (NTV) having a total invoice value including all taxes is Rs. 17,00,000 (17 lakhs)?

A:-8% of the purchase values

B:-10% of the purchase values

C:-20% of the purchase values

D:-15% of the purchase values

Correct Answer:- Option-D

Question59:-The manner of service of notices is prescribed under

A:-Section 16

B:-Rule 16

C:-Rule 17

D:-Section 17

Correct Answer:- Option-B

Question60:-The refund of tax paid in excess by mistake shall be claimed within _____ period from the date of payment.

A:-1 year

B:-1 week

C:-1 month

D:-48 hours

Correct Answer:- Option-A

Question61:-The fee required for filing a Revision Application before Transport Commissioner

A:-Rs. 25

B:-Rs. 100

C:-Rs. 50

D:-Rs. 1,000

Correct Answer:- Option-B

Question62:-The State Government may from time to time increase the rate of tax

A:-By giving wide publicity in media

B:-By discussing with state holders

C:-By issuing an order by Transport Commission

D:-By notifying in official gazette

Correct Answer:- Option-D

Question63:-The period of remittance of tax for new auto rickshaw

A:-1 year

B:-5 years

C:-15 years

D:-2 years

Correct Answer:- Option-B

Question64:-The provision for temporary tax license is provided in

A:-Section 3

B:-Section 4

C:-Rule 4

D:-Rule 3

Correct Answer:- Option-A

Question65:-The method of calculating floor area is connected to

A:-Tipper

B:-Stage carriage

C:-Motor cab

D:-Educational Institution Bus

Correct Answer:- Option-B

Question66:-The registered owner or any person having possession of a motor vehicle is, for the purpose of KMVT Act is presumed to use or kept for use the vehicle as per section

A:-Section 2

B:-Section 5

C:-Section 3

D:-Section 4

Correct Answer:- Option-C

Question67:-The purchase value is relevant in the levy of tax for following vehicles

A:-State carriage and PSV

B:-E-rickshaw and auto rickshaw

C:-Motor cycle and auto rickshaw

D:-Motor car and Motor cab

Correct Answer:- Option-D

Question68:-Which section of the Act regulate the payment of tax levied under section 3?

A:-Section 4

B:-Section 8

C:-Section 10

D:-Section 11

Correct Answer:- Option-A

Question69:-Non-use intimation prescribed under Section 5 shall be filed

A:-Within 30 days before the commencement of the quarter

B:-Within 7 days from the commencement quarter

C:-Within 7 days before the commencement of the quarter

D:-8th day from the commencement of quarter

Correct Answer:- Option-A

Question70:-Fee prescribed for duplicate tax license

A:-Rs. 5.00

B:-Rs. 100.00

C:-Rs. 50.00

D:-Rs. 10.00

Correct Answer:- Option-B

Question71:-One of the eligibility for exemption from tax under Section 5 is

A:-Filing 'G' form within 7 days from the beginning of quarter

B:-Filing 'G' form after the expiry of quarter

C:-Garaging at places other than public place

D:-Garaging at public places

Correct Answer:- Option-C

Question72:-The applicability of rules regarding "Green Tax" is came into force with effect from

A:-01.4.2007

B:-01.4.2017

C:-01.01.2007

D:-01.01.2017

Correct Answer:- Option-D

Question73:-"Floor Area' is considered for levy of tax of

A:-Motor cab

B:-Multy Axle Trailer

C:-E-Rickshaw

D:-Cash van

Correct Answer:- Option-D

Question74:-The levy of "Green Tax" is applicable to

A:-Non-Transport vehicles completed 12 years from it date of registration

B:-Motor cycle completed 13 years from the date of registration

C:-Heavy goods carriage which have completed 12 years from the date of registration

D:-LMV - EIB which have registration 8 year from the date of registration

Correct Answer:- Option-C

Question75:-Fleet owner means the registered owner having more than

- A:-50 transport vehicle
 - B:-150 transport vehicle
 - C:-150 motor vehicle
 - D:-50 stage carriages
- Correct Answer:- Option-B

Question76:-The period with in which tax shall be paid for educational institution vehicles

- A:-One month from the date of commencement of quarter
 - B:-45 days from the date of the commencement of quarter
 - C:-14 days form the date of commencement of the quarter
 - D:-30 days from the date of commencement of quarter
- Correct Answer:- Option-A

Question77:-A motor car registered and normally kept at Pondicherry and brought into Kerala by any person visiting or making a temporary stay in Kerala

- A:-Exempted from tax payment for the period for which tax has been paid in Pondicherry
 - B:-50% of tax to be paid for the concerned period
 - C:-200% (Double tax) to be paid for the period of stay in Kerala
 - D:-A lump sum amount prescribed in schedule has to be paid for Kerala State for the concerned period
- Correct Answer:- Option-A

Question78:-The following officer is taxation officer under subsection (6) of Section 3 of KMVT Act

- A:-Head accountant
 - B:-Assistant Motor Vehicle
 - C:-Joint RTO
 - D:-Motor Vehicle Inspector
- Correct Answer:- Option-C

Question79:-The certificate in respect of a vehicle not registered under M.V. Act shall be in

- A:-From G
 - B:-From F
 - C:-From D
 - D:-From E
- Correct Answer:- Option-B

Question80:-No tax shall be accepted in the case of a Transport Vehicle by

- A:-Cash
 - B:-Demand Draft
 - C:-E-Payment
 - D:-Cheque
- Correct Answer:- Option-D

Question81:-The following officer has not been appointed as taxation officer, vide SRO NO. 872/75

- A:-Motor Vehicle Inspector
 - B:-Joint RTO
 - C:-Regional Transport Officer
 - D:-Deputy Transport Commissioner
- Correct Answer:- Option-D

Question82:-The quarterly rate of tax Educational Institution Bus having 35 seats

- A:-Rs. 500.00
 - B:-Rs. 1,000.00
 - C:-Rs. 2,000.00
 - D:-Rs. 4,000.00
- Correct Answer:- Option-B

Question83:-A signature is not required for following document

- A:-Form F (See Rule 8)
- B:-Form CTL (See Rule 7)

C:-Form ETL (See Rule 7)

D:-Form E (See Rule 7)

Correct Answer:- Option-C

Question84:-What is the form of tax license for Annual Expiring License for Transport Vehicles?

A:-Form C

B:-Form D

C:-Form D1

D:-Form A

Correct Answer:- Option-A

Question85:-The authorised officer to sell a non-transport vehicle as per G.O.(P) 39/2015/Trans dated 27.6.2015

A:-RTO

B:-MVI

C:-HA

D:-AMVI

Correct Answer:- Option-A

Question86:-The manner and procedure with respect to the sale of a vehicle seized for recovery of tax is provided in

A:-Section 11A

B:-Rule 11B

C:-Rule 11A

D:-Section 11B

Correct Answer:- Option-B

Question87:-The "Green tax" is levied for the purpose of implementation of various measure to control

A:-Sound pollution

B:-Particulate pollution

C:-Air pollution

D:-Chemical pollution

Correct Answer:- Option-C

Question88:-If it is found that vehicle under non-use intimation under Section 5 has been used during any such period of non-use intimation, without payment of tax, the registered owner have to pay the

A:-Additional tax of 50%

B:-Interest of 12%

C:-Green tax

D:-Twice the amount of tax

Correct Answer:- Option-D

Question89:-The quarterly rate of tax to be levied on vehicle to ply solely as ordinary City/Town stage carriage based on floor area

A:-Rs. 1,300 per square meter

B:-Rs. 1,500 per square meter

C:-Rs. 1,400 per square meter

D:-Rs. 1,100 per square meter

Correct Answer:- Option-D

Question90:-The exemption from payment of tax in respect of vehicles kept by a dealer is provided in

A:-Section 5

B:-Rule 10

C:-Section 3

D:-Section 4

Correct Answer:- Option-C

Question91:-No tax is leviable for

A:-Chassis and un registered vehicle

B:-Chassis

C:-Vehicle registered in other state

D:-Unreistered vehicle

Correct Answer:- Option-B

Question92:-What is the provision of law for selling a vehicle under KMVT Act and Rules?

A:-Section 11 and Rule 11B

B:-Section 10 and Rule 10

C:-Section 11

D:-Rule 11B

Correct Answer:- Option-A

Question93:-The tax is collected at quarterly basis for

A:-State carriage

B:-3 wheeler

C:-Two wheeler

D:-Vehicle owned by differently abled person

Correct Answer:- Option-A

Question94:-The power to stop a vehicle and remain it stationary, is provided in

A:-Rule 11 B of KMV Rules

B:-Rule 11 A of KMV Rules

C:-Section 11 of KMVT Act

D:-Section 10 of KMVT Act

Correct Answer:- Option-D

Question95:-The officer empowered to adjourn the proposed sale by auction of a vehicle

A:-AMVI

B:-MVI

C:-RTO

D:-Inspector of Motor Vehicle

Correct Answer:- Option-C

Question96:-What would be the additional tax payable in respect of a contract carriage, for which tax licenses has been expired on 31.03.2018 and remittance is made on 10.05.2018 for next quarter?

A:-Nil

B:-10%

C:-20%

D:-25%

Correct Answer:- Option-B

Question97:-SRO 878/75 is published under the powers conferred by

A:-Section 22

B:-Section 21

C:-Section 3

D:-Section 4

Correct Answer:- Option-A

Question98:-No liability of tax for the period for which the vehicle is under

A:-The custody of registered owner

B:-The custody of police

C:-Form "G" at a Public Place

D:-The custody of transfere

Correct Answer:- Option-B

Question99:-The % of surcharge for LMV tipper

A:-2%

B:-1%

C:-8%

D:-Nil

Correct Answer:- Option-D

Question100:-The Educational Institution Buses of Pondicherry while using solely for the transportation of students in connection with educational purpose is exempted form payment of tax in Kerala State for a period of

A:-30 days

B:-Two weeks

C:-7 days

D:-None of the above

Correct Answer:- Option-C