

**FINAL ANSWER KEY**

Paper: Kerala Motor Vehicles Taxation Act (Paper II)  
Date of Test 27-04-2022

- Question1:-Which provision in the KMV Taxation Act defines "Fleet Owner"?
- A:-Section 2(aa)
  - B:-Section 2 (ac)
  - C:-Section 2 (ab)
  - D:-Section 2(e)
- Correct Answer:- Option-C
- Question2:-Which provision in the KMV Taxation Act stipulates levy of Green Tax?
- A:-Section 3 A
  - B:-Section 3
  - C:-Section 4
  - D:-Section 11
- Correct Answer:- Option-A
- Question3:-Who among the following is a not taxation officer?
- A:-RTO
  - B:-Transport Commissioner
  - C:-Motor-Vehicles Inspector
  - D:-Assistant Motor-Vehicles Inspector
- Correct Answer:- Option-B
- Question4:-The quarterly tax rate of motor cycle is specified in the schedule based on
- A:-ULW
  - B:-Fuel
  - C:-Cubit capacity
  - D:-Passenger capacity
- Correct Answer:- Option-C
- Question5:-Biennial rate of tax of Motor car registered after 1.4.2007 is specified in the schedule based on
- A:-ULW
  - B:-Fuel
  - C:-Cubit capacity
  - D:-Passenger capacity
- Correct Answer:- Option-A
- Question6:-The quarterly tax rate of goods carriage is specified in the schedule based on
- A:-ULW
  - B:-GVW
  - C:-PLW
  - D:-Axle weight
- Correct Answer:- Option-B
- Question7:-The quarterly tax rate of contract carriage is specified in the schedule based on
- A:-Passenger capacity
  - B:-GVW
  - C:-Nature of permit
  - D:-None of the above
- Correct Answer:- Option-A
- Question8:-The quarterly tax rate of stage carriage registered after 18-7-2016 is specified in the schedule based on
- A:-Passenger capacity
  - B:-GVW
  - C:-Nature of permit
  - D:-Floor area and nature of permit
- Correct Answer:- Option-D
- Question9:-Which provision in the taxation rule stipulates refund of one time tax
- A:-Rule 15 A
  - B:-Rule 15
  - C:-Rule 14
  - D:-Rule 16
- Correct Answer:- Option-A
- Question10:-The rate of one time tax of newly purchased non transport vehicle are specified in the schedule based on
- A:-Unit price
  - B:-Market value
  - C:-Purchased value
  - D:-On the road price
- Correct Answer:- Option-C
- Question11:-Fee prescribed for application for tax exemption for Heavy Transport Vehicle is
- A:-Rs. 100
  - B:-Rs. 400
  - C:-Rs. 300
  - D:-Rs. 200
- Correct Answer:- Option-B
- Question12:-Application for refund of tax shall be made to the Deputy Transport Commissioner through the Regional Transport Officer within
- A:-One week from the date of endorsement in the certificate of registration regarding the non use of the vehicle
  - B:-2 weeks from the date of endorsement
  - C:-One month from the date of endorsement
  - D:-One quarter from the date of endorsement
- Correct Answer:- Option-C
- Question13:-One of the tax exemption not comes under section 22 of the KMVT Act
- A:-All road rollers and water sprinklers belonging to local bodies
  - B:-Fire Engine and fire tenders readily available for public requirement
  - C:-All motor vehicles owned by CARE in Kerala
  - D:-Any tractor trailer or tractor trailer, combination solely used for agricultural operation relating to food crops
- Correct Answer:- Option-D
- Question14:-The provision in the KMVT Act that stipulates collection of tax of stage according to floor area came into force from
- A:-18th July 2016

B:-18th July 1976

C:-1st July 1989

D:-1st April 2016

Correct Answer:- Option-A

Question15:-Defence personals are eligible for tax exemption to their vehicles brought to Kerala on their transfer to the State for a period of

A:-One year

B:-2 years

C:-5 years

D:-for the period tax already paid in other states

Correct Answer:- Option-D

Question16:-Motor Vehicle Inspectors are empowered to seize and detain a motor vehicle under section

A:-Section 10

B:-Section 11

C:-Section 16

D:-Section 19

Correct Answer:- Option-B

Question17:-Arrear tax of a Motor vehicle can be recovered under Revenue Recovery Act, as provided under section

A:-Section 10

B:-Section 14

C:-Section 13

D:-Section 20

Correct Answer:- Option-C

Question18:-Which provision of the Act which stipulates payment of compensation to local authority from the proceeds of tax collected

A:-Section 19 of KMV Act

B:-Not exceeding Rs. 500

C:-Not exceeding Rs. 1,000

D:-Not exceeding Rs. 2,000

Correct Answer:- Option-A

Question19:-Vehicle solely used for agricultural operation is eligible for tax exemption as provided under

A:-Section 4

B:-Section 5

C:-Section 21

D:-Section 22

Correct Answer:- Option-C

Question20:-Section by which State Government is empowered to exempt any motor vehicle from payment of tax

A:-Section 5

B:-Section 22

C:-Section 24

D:-Section 23

Correct Answer:- Option-B

Question21:-Manner and procedure with respect of sale of vehicle seized for recovery of tax is specified in

A:-KMVT Rule 15

B:-KMVT Rule 16

C:-KMVT Rule 11 B

D:-KMVT Rule 17

Correct Answer:- Option-C

Question22:-The procedure for filling Revision Petition under section 24 of KMVT Act is specified in

A:-KMVT Rule 12

B:-KMVT Rule 13

C:-KMVT Rule 17

D:-KMVT Rule 18

Correct Answer:- Option-B

Question23:-The tax licence of Green Tax shall be in

A:-Form F

B:-Form E

C:-Form GTL

D:-Form G

Correct Answer:- Option-C

Question24:-The Transport Commissioner shall not suo moto initiate proceedings to revise an order after the expiry of

A:-6 months

B:-2 years

C:-1 year

D:-5 years

Correct Answer:- Option-B

Question25:-Action taken by an officer in good faith in pursuance of KMVT Act will be protected as per :

A:-Section 20

B:-Section 3

C:-Section 7

D:-Rule 16

Correct Answer:- Option-A

Question26:-Tax licence in Form C is for

A:-Non transport vehicle annual expiring

B:-Transport vehicle annual expiring

C:-Transport vehicle quarter ending

D:-Non transport vehicle quarter ending

Correct Answer:- Option-B

Question27:-Exemption of tax is granted for vehicles owned by physically disabled persons under :

A:-Section 22

B:-Section 20

C:-Section 11

D:-Section 18

Correct Answer:- Option-A

Question28:-The memorandum of revision shall be in

A:-Certified form

- B:-Triplicate
- C:-Duplicate
- D:-Original

Correct Answer:- Option-C

Question29:-In revision the Transport Commissioner examine the record of any order to satisfy himself as to the

- A:-Correctness
- B:-Regularity
- C:-Legality
- D:-All the three

Correct Answer:- Option-D

Question30:-Which SRO deals with Women's Auto rickshaws?

- A:-SRO 792/77
- B:-SRO 673/93
- C:-SRO 1224/2010
- D:-SRO 725/2000

Correct Answer:- Option-B

Question31:-Which provision in the Act stipulates payment of contribution under the Kerala Motor Transport Workers Welfare Fund before making payment of vehicle tax?

- A:-Section 3
- B:-Section 9
- C:-Section 4(7)
- D:-Section 4 (7) and 4 (8)

Correct Answer:- Option-D

Question32:-SRO No. 880/75 deals with tax relating to

- A:-Agricultural vehicles
- B:-PSV
- C:-Reserve bus
- D:-Vehicles of defence personal

Correct Answer:- Option-C

Question33:-Motor Vehicles kept in custody of Excise Department in Abkari cases are

- A:-Eligible for tax exemption
- B:-Not eligible for tax exemption
- C:-Eligible for tax exemption, if Form C is submitted
- D:-Eligible for reduced tax

Correct Answer:- Option-A

Question34:-Section 8 of KMVT Act 1976, insists

- A:-Pollution under Control Certificate
- B:-Insurance Certificate
- C:-Receipt of Labour Welfare Fund
- D:-Levy of Tax

Correct Answer:- Option-B

Question35:-Power of a state to levy road tax has been enacted as per the provisions of

- A:-Entry 57 of List II in the 7th schedule of Indian Constitution
- B:-Entry 57 of List I in the 7th schedule of Indian Constitution
- C:-Entry 37 of List II in the 7th schedule of Indian Constitution
- D:-Entry 37 of List I in the 7th schedule of Indian Constitution

Correct Answer:- Option-A

Question36:-S.R.O. No. 665/90 is connected with

- A:-Physically handicapped
- B:-Regional Cancer Centre
- C:-Reduction in Tax-Charitable organizations and schools
- D:-Surcharge of KSRTC Vehicle

Correct Answer:- Option-D

Question37:-S.R.O. No. 610/99 is related to tax exemption

- A:-Charitable organizations and unrecognized schools
- B:-District Rural Driving Agency
- C:-Divisional Road Development Agency
- D:-District Rural Development Agency

Correct Answer:- Option-A

Question38:-Section 17 of the KMVT Act deals with

- A:-Refund of onetime tax
- B:-Offence by companies
- C:-Protection of action taken in good faith
- D:-Composition of offence

Correct Answer:- Option-B

Question39:-Which is the provision in the KMVT Act that stipulates the payment of interest when tax is not paid within the prescribed period?

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

Correct Answer:- Option-D

Question40:-If tax is not paid within the grace period in respect of a Transport Vehicle

- A:-Validity of permit become ineffective
- B:-Validity of registration become ineffective
- C:-Validity of certificate of fitness become ineffective
- D:-Validity of Insurance Certificate become ineffective

Correct Answer:- Option-A

Question41:-Tax shall be levied on every motor vehicles

- A:-Having valid registration
- B:-Fit for use on roads
- C:-Adopted for use on roads
- D:-Used or kept for use in the state

Correct Answer:- Option-D

Question42:-The liability to pay the tax vested with

- A:-The registered owner of the vehicle
  - B:-The possessor of the vehicle
  - C:-The registered owner or person having possession or control of the vehicle
  - D:-The financier of the vehicle
- Correct Answer:- Option-C

Question43:-Period within which previous intimation of non use of Form G shall be filed for claiming tax exemption

- A:-Any time
  - B:-Within 30 days before the date of commencement of the period
  - C:-Within two weeks from the date of commencement of the period
  - D:-Within one month from the date of commencement of the period
- Correct Answer:- Option-B

Question44:-Biennial (2 years) tax for a Motor cycle having 100 CC

- A:-Rs. 380
- B:-Rs. 240
- C:-Rs. 390
- D:-Rs. 360

Correct Answer:- Option-D

Question45:-Minimum period for applying tax exemption

- A:-one year
- B:-one month
- C:-one quarter
- D:-none of these

Correct Answer:- Option-B

Question46:-Lump sum, tax rate for new Tourist Motor Cab for 5 years

- A:-Rs. 8,500
- B:-Rs. 2,200
- C:-Rs. 2,400
- D:-Rs. 2,600

Correct Answer:- Option-A

Question47:-Lump sum, tax rate for motor car having ULW more than 1,500 kg. for 5 years

- A:-Rs. 6,000
- B:-Rs. 6,500
- C:-Rs. 10,600
- D:-Rs. 7,200

Correct Answer:- Option-C

Question48:-Lump sum, tax rate for Good Carriage with GVW exceeding 2000 kg. but not exceeding 3000 kg.

- A:-Rs. 14,100
- B:-Rs. 15,600
- C:-Rs. 14,000
- D:-Rs. 15,800

Correct Answer:- Option-B

Question49:-The tax licence for vehicle where there is a facility to issue computerized tax licence

- A:-Form GTL
- B:-Form C
- C:-Form BTL
- D:-Form CTL

Correct Answer:- Option-D

Question50:-Fee for application for appeal is

- A:-Rs. 50
- B:-Rs. 55
- C:-Rs. 5
- D:-Rs. 250

Correct Answer:- Option-A

Question51:-Quarterly tax rate for camping trailer for every square meter floor area is

- A:-Rs. 2,100
- B:-Rs. 1,800
- C:-Rs. 1,000
- D:-Rs. 1,200

Correct Answer:- Option-C

Question52:-Quarterly tax for a goods carriage with GVW 14450 kgs

- A:-Rs. 3,300
- B:-Rs. 3,450
- C:-Rs. 3,520
- D:-Rs. 3,390

Correct Answer:- Option-D

Question53:-Quarterly tax for a goods carriage with GVW 25,000 Kgs

- A:-Rs. 10,000
- B:-Rs. 10,102
- C:-Rs. 10,990
- D:-Rs. 11,000

Correct Answer:- Option-C

Question54:-Quarterly tax for a Tipper goods carriage with GVW 16,000 Kgs.

- A:-Rs. 7,200
- B:-Rs. 4,880
- C:-Rs. 5,990
- D:-Rs. 6,200

Correct Answer:- Option-B

Question55:-Quarterly tax for a Trailer carrying goods with GVW 15200 Kgs.

- A:-Rs. 2,680
- B:-Rs. 10,102
- C:-Rs. 2,750
- D:-Rs. 2,640

Correct Answer:- Option-A

Question56:-Quarterly tax for Trailer carrying goods with GVW 35200 Kgs

- A:-Rs. 17,710
- B:-Rs. 21,400
- C:-Rs. 20,400
- D:-Rs. 22,500

Correct Answer:- Option-C

Question57:-Quarterly tax for Double-axle trailers with GVW 13500 Kgs.

- A:-Rs. 2000
- B:-Rs.2,100
- C:-Rs. 2,015
- D:-Rs. 1,940

Correct Answer:- Option-D

Question58:-Quarterly tax for an ordinary contract carriage with seating capacity 13 in all

- A:-Rs. 3,830
- B:-Rs. 3,720
- C:-Rs. 3,410
- D:-Rs. 3,100

Correct Answer:- Option-B

Question59:-Quarterly tax for an ordinary contract carriage with seating capacity 16 in all

- A:-Rs. 9,540
- B:-Rs. 9,650
- C:-Rs. 7,950
- D:-Rs. 10,600

Correct Answer:- Option-C

Question60:-Quarterly tax for a contract carriage filled with push back with seating capacity 40 in all

- A:-Rs. 50,000
- B:-Rs. 39,000
- C:-Rs. 48,000
- D:-Rs. 51,000

Correct Answer:- Option-B

Question61:-Quarterly tax for a stage carriage fitted with seating capacity 48 in all permitted to operate on a mofussil route

- A:-Rs. 29,910
- B:-Rs. 30,510
- C:-Rs. 31,050
- D:-Rs. 31,320

Correct Answer:- Option-A

Question62:-Quarterly tax for a stage carriage with 20 square meter floor area permitted to operate as ordinary service other than city

- A:-Rs. 22,000
- B:-Rs. 26,000
- C:-Rs. 25,000
- D:-Rs. 28,000

Correct Answer:- Option-B

Question63:-Quarterly tax for a stage carriage with floor area 22 square meter permitted to operate as Fast Passenger service

- A:-Rs. 31,740
- B:-Rs. 32,400
- C:-Rs. 33,360
- D:-Rs. 30,800

Correct Answer:- Option-D

Question64:-Quarterly tax for a stage carriage with seating capacity 42 in all permitted to operate as super express service

- A:-Rs. 31,740
- B:-Rs. 28,200
- C:-Rs. 27,600
- D:-Rs. 32,430

Correct Answer:- Option-C

Question65:-Quarterly rate of tax for city stage carriage based on floor area

- A:-Rs. 1,300/Sq.m or part thereof
- B:-Rs. 1,100/Sq.m or part thereof
- C:-Rs. 1,400/Sq.m or part thereof
- D:-Rs. 1,500/Sq.m or part thereof

Correct Answer:- Option-B

Question66:-Quarterly tax for private service vehicle with seating capacity 16 in all

- A:-Rs. 3,190
- B:-Rs. 2,325
- C:-Rs. 3,335
- D:-Rs. 3565

Correct Answer:- Option-B

Question67:-Quarterly tax for an educational institution bus with seating capacity 35 in all

- A:-Rs. 1,000
- B:-Rs. 550
- C:-Rs. 750
- D:-Rs. 500

Correct Answer:- Option-A

Question68:-Quarterly tax for a heavy goods vehicle used for imparting instruction in Driving of Motor Vehicles

- A:-Rs. 1,000
- B:-Rs. 1,650
- C:-Rs. 1,250
- D:-Rs. 1,500

Correct Answer:- Option-B

Question69:-Quarterly tax for Ambulance

- A:-Rs. 500
- B:-Rs. 750
- C:-Rs. 600
- D:-Rs. 550

Correct Answer:- Option-D

Question70:-Quarterly tax for Compressor Heavy Motor Vehicle

- A:-Rs. 2,000
- B:-Rs. 1,000
- C:-Rs. 2,500
- D:-Rs. 2,100

Correct Answer:- Option-A

Question71:-Yearly tax for a Tractor

- A:-Rs. 800
- B:-Rs. 880
- C:-Rs. 920
- D:-Rs. 960

Correct Answer:- Option-B

Question72:-Rate of one time tax of motor cycle having purchase value above one lakh and upto two lakh

- A:-8% of the purchase value
- B:-6% of the purchase value
- C:-10% of the purchase value
- D:-15% of the purchase value

Correct Answer:- Option-C

Question73:-Rate of one time tax for motor car having purchase value upto 5 lakh

- A:-15% of the purchase value
- B:-10% of the purchase value
- C:-8% of the purchase value
- D:-6% of the purchase value

Correct Answer:- Option-D

Question74:-Rate of one time tax for motor car having purchase value of 29 lakhs is

- A:-12% of the purchase value
- B:-18% of the purchase value
- C:-20% of the purchase value
- D:-6% of the purchase value

Correct Answer:- Option-C

Question75:-Rate of tax of a private service vehicle for personal use (NTV) having purchase value of 13.51 lakhs is

- A:-8% of the purchase value
- B:-10% of the purchase value
- C:-12% of the purchase value
- D:-15% of the purchase value

Correct Answer:- Option-B

Question76:-Rate of one time tax of motor car having purchase value of 17.5 lakhs is

- A:-15% of the purchase value
- B:-12% of the purchase value
- C:-10% of the purchase value
- D:-8% of the purchase value

Correct Answer:- Option-A

Question77:-Percentage of one time tax to be levied to a motor vehicle originally registered in other state on 1.4.2007 and migrated to this state on 1.7.2013

- A:-68%
- B:-80%
- C:-73%
- D:-60%

Correct Answer:- Option-D

Question78:-Percentage of one time tax to be levied to a motor cab having purchase value of Rs. 8 lakhs registered on 1-5-2008 reclassified as Motor car on 1-10-2012

- A:-60% of 8% of Rs. 8 lakhs
- B:-67% of 8% of Rs. 8 lakhs
- C:-73% of 8% of Rs. 8 lakhs
- D:-70% of 8% of Rs. 8 lakhs

Correct Answer:- Option-C

Question79:-Quarterly rate of tax of cashvan per square meter floor area

- A:-Rs. 150
- B:-Rs. 250
- C:-Rs. 350
- D:-Rs. 300

Correct Answer:- Option-D

Question80:-Rate of tax of contract carriage registered in other state and entering Kerala after obtaining permit under Section 88(8) and under Section 88(9) of MV Act having push back seats

- A:-Rs. 4,000
- B:-Rs. 2,250
- C:-Rs. 3,000
- D:-Rs. 3,500

Correct Answer:- Option-C

Question81:-One time tax in respect of construction equipment vehicles introduced w.e.f

- A:-1.4.2007
- B:-1.4.2008
- C:-1.4.2010
- D:-1.4.2012

Correct Answer:- Option-C

Question82:-The rates of tax in respect of vehicles other than fitted with pneumatic tyres shall be

- A:-125%
- B:-150%
- C:-175%
- D:-200%

Correct Answer:- Option-B

Question83:-The limitation period prescribed for submitting application for refund of tax paid in excess or mistakes is

- A:-One year from date of payment
- B:-One month from date of payment
- C:-6 months from date of payment
- D:-3 months from date of payment

Correct Answer:- Option-A

Question84:-The increase in the rate of tax shall not be exceeded

- A:-10% of the existing rate
- B:-20% of the existing rate
- C:-25% of the existing rate
- D:-50% of the existing rate

Correct Answer:- Option-D

Question85:-Tax in respect of the stage carriage with seating capacity 36 in all permitted to operate as contract carriage on one day special permit

- A:-Rs. 200
- B:-Rs. 300
- C:-Rs. 330
- D:-Rs. 500

Correct Answer:- Option-A

Question86:-Grace period for payment of tax in respect of contract carriage

- A:-7 days from the commencement of quarter
- B:-14 days from the commencement of quarter
- C:-30 days from the commencement of quarter
- D:-1 month from the commencement of quarter

Correct Answer:- Option-B

Question87:-Grace period for payment of tax in respect of private service vehicle

- A:-14 days from the commencement of quarter
- B:-30 days from the commencement of quarter
- C:-1 month from the commencement of quarter
- D:-45 days from the commencement of quarter

Correct Answer:- Option-C

Question88:-Certificate for unregistered vehicles

- A:-in Form A
- B:-in Form F
- C:-in Form B
- D:-in Form H

Correct Answer:- Option-B

Question89:-Grace period for payment of tax in respect of other state vehicle permitted to ply in the state before the commencement of the quarter or the date of issue of permit

- A:-before the commencement of the quarter or the date of issue of permit
- B:-14 days from the date of endorsement of tax
- C:-30 days from the date endorsement of tax
- D:-45 days from the date of endorsement of tax

Correct Answer:- Option-A

Question90:-Grace period for payment of balance tax due to enhancement of rate of Tax

- A:-7 days from the date of endorsement of tax
- B:-14 days from the date of endorsement of tax
- C:-Within the quarter
- D:-Along with the payment of tax due for the succeeding period

Correct Answer:- Option-D

Question91:-The amount of additional tax to be paid within 6 months after the grace period for quarterly tax

- A:-10% of the tax due for one month or part thereof
- B:-10% of the tax due for two months or part thereof
- C:-25% of the tax due for quarter or part thereof
- D:-10% of the tax due for one year or part thereof

Correct Answer:- Option-C

Question92:-The additional tax to be paid within one month after the grace period for yearly tax

- A:-10% of the tax due for one year
- B:-25% of the tax due for one quarter
- C:-25% of the tax due for two quarters
- D:-25% of the tax due for three quarters

Correct Answer:- Option-A

Question93:-The additional tax to be paid beyond 6 months after the grace period for yearly tax

- A:-50% of the tax due for two quarter or part thereof
- B:-50% of the tax due for one quarter or part thereof
- C:-50% of the tax due for one year or part thereof
- D:-50% of the tax due for three quarters or part thereof

Correct Answer:- Option-C

Question94:-Rate of Green Tax in respect of Heavy Transport Vehicles which completed 10 years

- A:-Rs. 100 for every five year
- B:-Rs. 400 for every five year
- C:-Rs. 400 for every year
- D:-Rs. 300 for every year

Correct Answer:- Option-B

Question95:-The rate of additional tax to be levied for any belated payment of Green Tax

- A:-10%
- B:-20%
- C:-No additional tax
- D:-50%

Correct Answer:- Option-C

Question96:-Which is the Provision in the KMVT Act that stipulates levy of twice the amount of tax, if the vehicle has been found used under G form period?

- A:-Sub section (1) of S.4 of KMVT Act
- B:-Sub section (2) of S.5 of KMVT Act
- C:-Sub section (3) of S.5 of KMVT Act
- D:-Section 6 of KMVT Act

Correct Answer:- Option-B

Question97:-Rate of tax imposed on for every standing passenger if the vehicle with ordinary service permit

- A:-Rs. 600
- B:-Rs. 250
- C:-Rs. 150

D:-Rs. 210

Correct Answer:- Option-D

Question98:-Which is the provision in the KMVT Act that stipulates "Purchase Value"?

A:-Section 2(e)

B:-Section 2(ea)

C:-Section 2 (d)

D:-Section 3

Correct Answer:- Option-A

Question99:-Motor vehicles brought to the State from any other country for temporary use in the State for the 5 days

A:-Rs. 2,000

B:-Rs. 5,000

C:-Rs. 15,000

D:-Rs. 10,000

Correct Answer:- Option-D

Question100:-Which of the following is not leivable of tax, as provided in Section 3 of the K.M.V. Taxation Act

A:-A motor vehicle garaged for a long period

B:-A vehicle kept by a dealer or manufacturer for the purpose of trade under authorization of a valid trade certificate

C:-A transport vehicle of which certificate of fitness is expired

D:-A state carriage which is permit less

Correct Answer:- Option-B