

**PROVISIONAL ANSWER KEY**

Paper: Kerala Motor Vehicles Taxation Act (Paper II)  
Date of Test 15-11-2022

- Question1:-A person who owns more than one hundred and fifty (150) transport vehicles is called  
A:-Corporate Owner  
B:-Managing partner  
C:-Fleet owner  
D:-Company Director  
Correct Answer:- Option-C
- Question2:-Increase of tax shall not exceed  
A:-50% of the rate  
B:-25% of the rate  
C:-40% of the rate  
D:-10% of the rate  
Correct Answer:- Option-A
- Question3:-Rate of tax for a temporary tax licence not exceeding (7) days is  
A:-1/3rd of quarter tax  
B:-1/4th of quarter tax  
C:-1/5th of quarter tax  
D:-1/6th of quarter tax  
Correct Answer:- Option-B
- Question4:-Rate of tax for a temporary tax licence not exceeding 30 days  
A:-1/2 of the quarter tax  
B:-1/3rd of the quarter tax  
C:-1/4th of the quarter tax  
D:-1/6th of the quarter tax  
Correct Answer:- Option-B
- Question5:-The production of tax licence is specified in  
A:-Rule 3  
B:-Rule 12  
C:-Rule 9  
D:-Rule 22  
Correct Answer:- Option-C
- Question6:-For remittance of tax (Kerala Motor Transport Worker's) KMTW Welfare Fund made compulsory w.e.f.  
A:-06.06.2006  
B:-07.06.2005  
C:-08.08.2008  
D:-07.07.2009  
Correct Answer:- Option-B
- Question7:-For remittance of tax of transport vehicles owner should be produce KMTW Welfare Fund receipt due up to  
A:-The preceding month  
B:-The preceding year  
C:-The preceding quarter  
D:-Up to the current quarter  
Correct Answer:- Option-A
- Question8:-Minimum period of tax for tax exemption is  
A:-Two months  
B:-One quarter  
C:-One month  
D:-One year  
Correct Answer:- Option-C
- Question9:-Minimum period for re-fund of tax is  
A:-One quarter  
B:-One month  
C:-One year  
D:-Two months  
Correct Answer:- Option-B
- Question10:-R.T.O.'s are empowered to compound on offence under this act by  
A:-Section 15  
B:-Section 11  
C:-Section 22  
D:-Section 18  
Correct Answer:- Option-D
- Question11:-Any action taken in good faith under this act is protected from legal proceedings or prosecution under section  
A:-Section 24  
B:-Section 9  
C:-Section 20  
D:-Section 10  
Correct Answer:- Option-C
- Question12:-Vehicles used for agricultural operations are exempted from tax  
A:-Section 21  
B:-Section 23  
C:-Section 3  
D:-Section 11  
Correct Answer:- Option-A
- Question13:-Kerala Motor Vehicles Taxation ordinance promulgated by the Governor on  
A:-08.9.1976  
B:-25.03.1976  
C:-01.10.1975  
D:-06.09.1975  
Correct Answer:- Option-C
- Question14:-The procedure of tax endoresement in R/C is specified by  
A:-KMVT Rule 6

- B:-KMTV Rule 3
- C:-KMTV Rule 21
- D:-KMTV Rule 9

Correct Answer:- Option-B

Question15:-The procedure to serve notices under this rule is specified in

- A:-Rule 16
- B:-Rule 9
- C:-Rule 21
- D:-Rule 3

Correct Answer:- Option-A

Question16:-The procedure for refund tax paid in excess or by mistake is specified

- A:-Rule 17
- B:-Rule 3
- C:-Rule 16
- D:-Rule 15

Correct Answer:- Option-D

Question17:-Valid insurance certificate is compulsory for acceptance of tax by taxation officer under section

- A:-Section 9
- B:-Section 8
- C:-Section 11
- D:-Section 22

Correct Answer:- Option-B

Question18:-Arrear tax can be collected by revenue recovery proceedings under section

- A:-Section 13
- B:-Section 16
- C:-Section 26
- D:-Section 10

Correct Answer:- Option-A

Question19:-Who among the following is a taxation officer?

- A:-Sub Inspector of Police
- B:-Transport Commissioner
- C:-Dy. Transport Commissioner
- D:-Assistant Motor-Vehicles Inspector

Correct Answer:- Option-D

Question20:-Which provision in the KMTV Taxation act defines Floor Area?

- A:-Section 2(aa)
- B:-Section 2(ab)
- C:-Section 2(ac)
- D:-Section 2(e)

Correct Answer:- Option-C

Question21:-Which provision in the KMTV Taxation Act stipulates levy of Green Tax?

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

Correct Answer:- Option-A

Question22:-Rate of Green Tax in respect of Non-Transport Vehicles which completed 15 years?

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

Correct Answer:- Option-B

Question23:-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

Question24:-Which is the provision in the KMTV 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 KMTV Act
- B:-Sub section (2) of S.5 of KMTV Act
- C:-Sub section (3) of S.5 of KMTV Act
- D:-Section 6 of KMTV Act

Correct Answer:- Option-B

Question25:-Rate of tax imposed on for every standing passenger if the vehicle with ordinary stage carriage service permit

- A:-Rs. 600
- B:-Rs. 150
- C:-Rs. 210
- D:-Rs. 250

Correct Answer:- Option-C

Question26:-Which is the provision in the KMTV act that stipulates "Purchase Value"?

- A:-Section 3
- B:-Section 2(ea)
- C:-Section 2(d)
- D:-Section 2(e)

Correct Answer:- Option-D

Question27:-The tax licence for unregistered vehicle shall be in

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

Correct Answer:- Option-B

Question28:-The fee for issue of duplicate tax licence is

- A:-Rs. 100
- B:-Rs. 10
- C:-Rs. 20
- D:-Rs. 50

Correct Answer:- Option-A

Question29:-Tax in respect of the stage carriage with seating capacity 45 in all permitted to operate as contract carriage on one day special permit

- A:-Rs. 250
- B:-Rs. 300
- C:-Rs. 330
- D:-Rs. 500

Correct Answer:- Option-C

Question30:-The liability to pay tax at stage carriage rate commences

- A:-From the date of delivery of the vehicle
- B:-From the date of weighment of the vehicle
- C:-From the date of registration of the vehicle
- D:-From the date of which permit issued to the vehicle

Correct Answer:- Option-D

Question31:-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

Question32:-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

Question33:-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

Question34:-The quarterly tax rate of stage carriage registered before 18-7-2016 is specified in the schedule based on

- A:-Passenger capacity
- B:-GVW
- C:-Nature of permit
- D:-Passenger capacity and nature of permit

Correct Answer:- Option-D

Question35:-Motor Vehicle brought to the state from any other country for temporary use in the State for the 1st month

- A:-Rs. 2,000
- B:-Rs. 10,000
- C:-Rs. 1,50,000
- D:-Rs. 5,000

Correct Answer:- Option-B

Question36:-Which provision in the taxation rule stipulates refund of one time tax

- A:-Rule 15A
- B:-Rule 15
- C:-Rule 14
- D:-Rule 16

Correct Answer:- Option-A

Question37:-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:-Purchase value
- D:-On the road prize

Correct Answer:- Option-C

Question38:-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 12 C
- C:-Section 12D
- D:-Section 12A

Correct Answer:- Option-D

Question39:-Tax shall be levied on every motor vehicles

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

Correct Answer:- Option-B

Question40:-The liability to pay the tax vested with

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

Correct Answer:- Option-D

Question41:-Fee prescribed for application for tax exemption for Light Transport vehicle is

- A:-Rs. 100
- B:-Rs. 200
- C:-Rs. 300
- D:-Rs. 400

Correct Answer:- Option-B

Question42:-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

Question43:-Which is the provision in the KMVT Act that stipulates collection of tax of stage according to floor area?

- A:-4th proviso to Section 3(1) of KMVT Act
- B:-3rd proviso to Section 5 of KMVT Act
- C:-Section 3A of KMVT Act
- D:-Section 6 of KMVT Act

Correct Answer:- Option-A

Question44:-Defence personnels 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

Question45:-Arrear tax of Motor Vehicle can be recovered under Revenue Recovery Act, as provided under section

- A:-Section 10
- B:-Section 13
- C:-Section 14
- D:-Section 20

Correct Answer:- Option-B

Question46:-The compounding fee that can be collected by RTO for offence under KMVT Act

- A:-Not exceeding Rs. 250
- B:-Not exceeding Rs. 500
- C:-Not exceeding Rs. 1,000
- D:-Not exceeding Rs. 2,000

Correct Answer:- Option-A

Question47:-Vehicles used for agricultural operation in relation to plantation crops are not eligible for tax exemption as provided under

- A:-Section 4
- B:-Section 5
- C:-Section 21
- D:-Section 22

Correct Answer:- Option-C

Question48:-Section by which State Government is empowered to exempt from or reduction of tax of any motor vehicle from payment of tax

- A:-Section 5
- B:-Section 21
- C:-Section 23
- D:-Section 22

Correct Answer:- Option-D

Question49:-Manner and procedure with respect of sale of vehicle seized for recovery of tax is specified in

- A:-KMVT Rule 15
- B:-KMVT Rule 11B
- C:-KMVT Rule 16
- D:-KMVT Rule 17

Correct Answer:- Option-B

Question50:-The procedure for filing appeal under section 23 of KMVT Act is specified in

- A:-KMVT Rule 12
- B:-KMVT Rule 13
- C:-KMVT Rule 15
- D:-KMVT Rule 16

Correct Answer:- Option-A

Question51:-The procedure for filing 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

Question52:-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

Question53:-Tax in respect of a goods carriage with GVW 25,000 kgs for a quarter

- A:-Rs. 10,990
- B:-Rs. 10,000
- C:-Rs. 9,680
- D:-Rs. 9,000

Correct Answer:- Option-A

Question54:-Tax in respect of a tipper goods carriage with GVW 25,000 kgs for a quarter

- A:-Rs. 9,400
- B:-Rs. 10,450
- C:-Rs. 9,660
- D:-Rs. 11,840

Correct Answer:- Option-D

Question55:-Tax in respect of a trailer carrying goods with GVW 15000 kgs for a quarter

- A:-Rs. 3,750
- B:-Rs. 3,050
- C:-Rs. 2,550
- D:-Rs. 2,750

Correct Answer:- Option-C

Question56:-Quarterly rate of tax for a private service vehicle with seating capacity 12 in all is

- A:-Rs. 1,860
- B:-Rs. 1,705
- C:-Rs. 1,905
- D:-Rs. 1,660

Correct Answer:- Option-B

Question57:-PSV for personal is (Non-Transport) quarterly rate of tax seating capacity 10 in all :

- A:-Rs. 720
- B:-Rs. 800
- C:-Rs. 1,395
- D:-Rs. 1,550

Correct Answer:- Option-A

Question58:-Quarterly rate of tax for a PSV for personal use (Non-Transport) with seating capacity 12 in all is

- A:-Rs. 1,740
- B:-Rs. 1,395
- C:-Rs. 1,595
- D:-Rs. 1,450

Correct Answer:- Option-C

Question59:-Quarterly tax for Double-axle trailers with GVW 15000 Kgs.

- A:-Rs. 2,000
- B:-Rs. 2,100
- C:-Rs. 2,015
- D:-Rs. 2,060

Correct Answer:- Option-D

Question60:-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

Question61:-Quarterly tax for an ordinary contract carriage with seating capacity 20 in all

- A:-Rs. 9,540
- B:-Rs. 9650
- C:-Rs. 10,070
- D:-Rs. 10,600

Correct Answer:- Option-C

Question62:-Quarterly tax for a contract carriage filled with push back with seating capacity 50 in all

- A:-Rs. 50,000
- B:-Rs. 49,000
- C:-Rs. 48,000
- D:-Rs. 51,000

Correct Answer:- Option-B

Question63:-Quarterly tax for a stage carriage fitted with seating capacity 48 in all permitted to operate on a mofussil route

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

Correct Answer:- Option-D

Question64:-Quarterly tax for a stage carriage with 20 square meter floor area permitted to operate as city/town service

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

Correct Answer:- Option-A

Question65:-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-C

Question66:-Quarterly tax for a stage carriage with seating capacity 48 in all permitted to operate as super express service

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

Correct Answer:- Option-C

Question67:-Quarterly rate of tax for ordinary stage carriage based on floor area

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

Question68:-Quarterly tax for an educational institutions bus with seating capacity 19 in all

- A:-Rs. 500
- B:-Rs. 550
- C:-Rs. 750
- D:-Rs. 1000

Correct Answer:- Option-A

Question69:-Quarterly tax for a medium goods vehicle used for imparting instruction in Driving of Motor Vehicles

- A:-Rs. 1,000
- B:-Rs. 1,100
- C:-Rs. 1,250
- D:-Rs. 1,500

Correct Answer:- Option-B

Question70:-Quarterly tax for a heavy passenger vehicle used for imparting instruction in Driving of Motor Vehicles

- A:-Rs. 3,300
- B:-Rs. 2,650
- C:-Rs. 2,200
- D:-Rs. 1,650

Correct Answer:- Option-D

Question71:-Quarterly tax for Ambulance

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

Correct Answer:- Option-B

Question72:-Quarterly tax for LMV Rig

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

Correct Answer:- Option-C

Question73:-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

Question74:-Yearly Tax for a Tractor

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

Correct Answer:- Option-B

Question75:-Rate of one time tax of motor cycle having purchase value above rupees 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

Question76:-Rate of one time tax for three wheels, tricycles and cycle rickshaws

- 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

Question77:-Rate of one time tax of motor car having purchase value of 21 lakh 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

Question78:-Rate of tax of a private service vehicle for personal use (NTV) having purchase value of 12.51 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

Question79:-Rate of one time tax of motor car having purchase 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

Question80:-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 1.7.2012.

- A:-60%
- B:-67%
- C:-73%
- D:-80%

Correct Answer:- Option-B

Question81:-Quarterly rate of tax of mobile ATM per square meter floor area

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

Correct Answer:- Option-D

Question82:-Rate of tax of contract carriage with sleeper berths more than 6 passengers but not more than 12 passengers

- A:-Rs. 1,000
- B:-Rs. 2250
- C:-Rs. 3,000
- D:-Rs. 3,500

Correct Answer:- Option-A

Question83:-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

- Question84:-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
- Question85:-Grace period for payment of tax in respect of contract carriage  
A:-14 days from the commencement of quarter  
B:-7 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-A
- Question86:-Grace period for payment of tax in respect of goods carriage  
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
- Question87:-Grace period for payment of tax in respect of stage carriage  
A:-30 days from the commencement of quarter  
B:-1 month from the commencement of quarter  
C:-Within the quarter  
D:-45 days from the date of commencement of quarter  
Correct Answer:- Option-D
- Question88:-Grace period for payment of tax in respect of newly purchased non transport vehicle (other than one time tax)  
A:-7 days from the date of purchase  
B:-14 days from the date of purchase  
C:-30 days from the date of purchase  
D:-45 days from the date of purchase  
Correct Answer:- Option-B
- Question89:-Grace period for payment of tax in respect of newly purchased transport vehicle  
A:-30 days from the date of endorsement of tax  
B:-14 days from the date of endorsement of tax  
C:-7 days from the date of endorsement of tax  
D:-45 days from the date of endorsement of tax  
Correct Answer:- Option-C
- Question90:-Grace period for payment of balance tax become payable within the quarter consequent on the grant of exemption  
A:-7 days from the date of endorsement of such reduced 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-A
- Question91:-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:-Along with the payment of tax due for the succeeding period  
C:-Within the quarter  
D:-14 days from the date of endorsement of tax  
Correct Answer:- Option-B
- Question92:-The liability to pay tax in respect of a Non Transporty Vehicle transferred to this state permanently commences from (other than one time Tax)  
A:-From the date of issue of NOC  
B:-From the date of arrival in this state  
C:-From the date of assignment of fresh registration mark  
D:-14 days from bringing of the vehicle in the State  
Correct Answer:- Option-D
- Question93:-The additional tax to be paid within one month after the grace period for quarterly tax  
A:-10% of the tax due for the quarter or part thereof  
B:-10% of the tax due for two months or part thereof  
C:-10% of the tax due for one month or part thereof  
D:-10% of the tax due for one year  
Correct Answer:- Option-A
- Question94:-The additional tax to be paid within 3 months after the grace period for quarterly tax  
A:-20% of the tax due for one month or part thereof  
B:-20% of the tax due for two months or part thereof  
C:-20% of the tax due for the quarter or part thereof  
D:-20% of the tax due for one year  
Correct Answer:- Option-C
- Question95:-The additional tax to be paid within 6 months after the grace period for yearly tax  
A:-25% of the tax due for one year or part thereof  
B:-25% of the tax due for one quarter or part thereof  
C:-25% of the tax due for two quarters or part thereof  
D:-25% of the tax due for three quarters or part thereof  
Correct Answer:- Option-A
- Question96:-The additional tax to be paid beyond 6 months after the grace period for yearly tax  
A:-50% of the tax due for one quarter or part thereof  
B:-50% of the tax due for one year or part thereof  
C:-50% of the tax due for two quarters or part thereof  
D:-50% of the tax due for three quarters or part thereof  
Correct Answer:- Option-B
- Question97:-Period within which previous intimation of non use in Form G shall be filed for claiming tax exemption  
A:-Any time  
B:-Within one month before the date of commencement of the period  
C:-Within two weeks from the date of commencement of the period  
D:-Within 30 days before the date of commencement of the period for which exemption is claimed

Correct Answer:- Option-D

Question98:-S.R.O.NO.610/99 is connected with

- A:-Physically handicapped persons
- B:-Regional Cancer Centre
- C:-Reduction in Tax-Charitable organizations and schools
- D:-Defence personel

Correct Answer:- Option-C

Question99:-Appeal memorandum shall be in

- A:-Single copy
- B:-Duplicate
- C:-Triplicate
- D:-Quadruplicate

Correct Answer:- Option-B

Question100:-S.R.O.No. 76/2001 is related to

- A:-District Road Development Agency
- B:-District Rural Driving Agency
- C:-Divisional Road Development Agency
- D:-District Rural Development Agency

Correct Answer:- Option-D