

FINAL ANSWER KEY

Paper: Kerala Motor Vehicles Taxation Act (Paper II)
Date of Test 28-11-2020

Question1:-Authority to the State Government to amend rate of tax to motor vehicles in Kerala is as per

- A:-Subsection (2) of Section 3 of Kerala Motor Vehicles Taxation Act
- B:-Subsection (3) of Section 2 of Kerala Motor Vehicles Taxation Act
- C:-7th Schedule of the Constitution of India
- D:-Article 265 of the Constitution of India

Correct Answer:- Option-A

Question2:-Any amount due under the Act or rules shall be recoverable

- A:-as a public revenue
- B:-as an arrear of public revenue due on land
- C:-as a consolidated fund
- D:-all the above

Correct Answer:- Option-B

Question3:-Application for tax exemption shall be submitted in

- A:-Form D
- B:-Form B
- C:-Form A
- D:-Form G

Correct Answer:- Option-D

Question4:-The reserve stage carriage shall be used in a quarter only for a maximum period of

- A:-20 days
- B:-10 days
- C:-2 months
- D:-none of the above

Correct Answer:- Option-C

Question5:-The Memorandum of revision shall be

- A:-in the prescribed form
- B:-forwarded in advance
- C:-in duplicate
- D:-submitted to the Regional Transport Officer

Correct Answer:- Option-C

Question6:-The Kerala Motor Vehicles Taxation Act deemed to have come into force on

- A:-01.10.1975
- B:-01.10.1976
- C:-01.04.1976
- D:-01.01.1975

Correct Answer:- Option-A

Question7:-The increase in the rate of tax shall not in the aggregate exceed

- A:-60% of such rate
- B:-70% of such rate
- C:-50% of such rate
- D:-none of the above

Correct Answer:- Option-C

Question8:-The state is entitled to claim the higher rates of tax

- A:-prospectively
- B:-retrospectively
- C:-both (1) and (2)
- D:-none of the above

Correct Answer:- Option-C

Question9:-Which SRO deals with exemption from payment of tax to defence Personnel who paid tax in other state?

- A:-SRO NO. 76/2001
- B:-SRO NO. 880/75
- C:-SRO NO. 273/94
- D:-SRO NO. 460/2000

Correct Answer:- Option-C

Question10:-In order to get eligibility for exemption of tax a physically handicapped owner should have

- A:-40% disability
- B:-50% disability
- C:-more than 40% disability at least
- D:-more than 50% disability

Correct Answer:-**Question Cancelled**

Question11:-A Motor car having ULW 7500 kg brought to Kerala from United States of America for temporary use of 10 days. The tax due to this state is

- A:-Rs.5,000
- B:-Rs.25,000
- C:-Rs.10,000
- D:-Rs.15,000

Correct Answer:- Option-C

Question12:-Rate of cess applicable to two wheeler is

- A:-Rs.50
- B:-Rs.100
- C:-Rs.75
- D:-Rs.150

Correct Answer:- Option-A

Question13:-The tax leviable in respect of a transport vehicle registered in other state and found conducted service in Kerala without paying tax, then the tax due is

- A:-normal tax
- B:-normal tax plus fine
- C:-double the tax due
- D:-none of the above

Correct Answer:- Option-C

Question14:-Power to seize motor vehicle for non payment of tax is envisaged under KMVT Act

- A:-S.3
- B:-S.10
- C:-S.11
- D:-S.5

Correct Answer:- Option-C

Question15:-Application for refund of tax shall be made to the

- A:-Deputy Transport commissioner
- B:-Regional Transport Officer
- C:-Transport commissioner
- D:-All the above

Correct Answer:- Option-A

Question16:-The Computerised tax licence is in form

- A:-Form CTL
- B:-Form A
- C:-Form E
- D:-None of the above

Correct Answer:- Option-A

Question17:-Application fee for revision is

- A:-Rs.100
- B:-Rs.50
- C:-Rs.10
- D:-Rs.200

Correct Answer:- Option-A

Question18:-The burden of proving that a Motor vehicle has been used during any period shall be on

- A:-Registered owner
- B:-The person having possession or control of motor vehicle
- C:-The taxation officer
- D:-Both (1) and (2)

Correct Answer:-Question Cancelled

Question19:-A fleet owner means a registered owner of

- A:-200 vehicles
- B:-more than 150 vehicles
- C:-more than 150 transport vehicles
- D:-all the above

Correct Answer:- Option-C

Question20:-Odd one out

- A:-A tax shall be levied on every motor vehicle used or kept for use in the state
- B:-No tax shall be levied on a motor vehicle kept by a dealer
- C:-No tax shall be levied on a motor vehicle kept by a dealer under trade certificate.
- D:-No tax shall be levied on vehicles kept under Form G

Correct Answer:- Option-B

Question21:-Tax in respect of a newly registered Autorickshaw having LPG fuel is

- A:-Rs1,000
- B:-Rs.1,500
- C:-Rs.2,000
- D:-None of the above

Correct Answer:- Option-C

Question22:-The Kerala Road Safety Authority Act deemed to have come into force with effect from

- A:-01.01.2007
- B:-01.01.2006
- C:-01.04.2010
- D:-07.01.2006

Correct Answer:- Option-D

Question23:-The period of validity of payment of one tax depends on

- A:-the date of delivery of the vehicle
- B:-the date of payment of tax
- C:-the amount of tax
- D:-the date of registration of vehicle

Correct Answer:- Option-A

Question24:-Which is correct?

- A:-Tax exemption can be given only quarterwise
- B:-Tax exemption can be given only for a quarter
- C:-Tax exemption can be given monthwise
- D:-Tax exemption can be given for 2nd and 3rd month

Correct Answer:-Question Cancelled

Question25:-Annual tax for 15 years shall not exceed _____ times of quarterly tax.

- A:-15
- B:-60
- C:-40
- D:-None of the above

Correct Answer:- Option-B

Question26:-Who will get the benefit of payment of tax in monthly instalments

- A:-KSRTC
- B:-Government vehicles
- C:-Fleet owner
- D:-All the above

Correct Answer:- Option-C

Question27:-The receipt of remittance of contribution towards welfare fund is mandatory for

- A:-all vehicles
- B:-all transport vehicles
- C:-motor transport undertakings
- D:-all the above

Correct Answer:-Question Cancelled

Question28:-Why the taxation act stipulates payment of tax in advance?

- A:-to avoid evasion
- B:-easy to get revenue
- C:-convenient to collect
- D:-all the above

Correct Answer:- Option-A

Question29:-SRO No. 1226/75 have come into force on

- A:-01.07.1975
- B:-01.01.1975
- C:-01.04.1976
- D:-01.09.1976

Correct Answer:- Option-A

Question30:-OP.No. 9865/83 deals with

- A:-prior intimation of non use of vehicle
- B:-tax exemption for second and third months of a quarter
- C:-vague claim for tax exemption
- D:-tax exemption related to stolen vehicle

Correct Answer:- Option-A

Question31:-The power to seize and detain vehicle shall be exercised with

- A:-due case
- B:-due caution
- C:-procedures
- D:-all the above

Correct Answer:- Option-D

Question32:-In the case of transfer of vehicle the _____ is also liable to pay the tax that remains unpaid before the transfer of the vehicle.

- A:-transferee
- B:-transferor
- C:-possessor
- D:-person having control of vehicle

Correct Answer:- Option-A

Question33:-The rate of additional tax is specified in

- A:-SRO 876/75
- B:-SRO 1928/76
- C:-SRO 63/2001
- D:-SRO 130/2005

Correct Answer:- Option-A

Question34:-The composite tax on multi axle vehicles shall be _____ the rate applicable for conventional two axle vehicles.

- A:-30% more than
- B:-25% less than
- C:-25% more than
- D:-none of the above

Correct Answer:- Option-B

Question35:-Additional tax in respect of a vehicle for which the tax has not been paid within three months after the prescribed period

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

Correct Answer:- Option-D

Question36:-The quarterly tax licence issued to a transport vehicle is in

- A:-Form A
- B:-Form B
- C:-Form E
- D:-Form D

Correct Answer:- Option-A

Question37:-The amount of fine payable under the Act is rounded off to the nearest

- A:-10 rupee
- B:-1 rupee
- C:-5 rupee
- D:-none of the above

Correct Answer:- Option-A

Question38:-Minimum period of refund claim is

- A:-one month
- B:-two months
- C:-one quarter
- D:-one year

Correct Answer:- Option-A

Question39:-Previous intimation given in Form G of the taxation rules will do service for

- A:-CMV Rules 105
- B:-MV Rules 105
- C:-KMV Rules 105
- D:-None of the above

Correct Answer:- Option-C

Question40:-In tax matters petitions can be filed before the High court challenging the orders under Article _____ of the constitution.

- A:-146
- B:-247
- C:-226
- D:-336

Correct Answer:- Option-C

Question41:-The fee for appeal is

- A:-Rs.100
- B:-Rs.50
- C:-Rs.5
- D:-Rs.25

Correct Answer:- Option-B

Question42:-Who among the following is not a taxation officer?

- A:-Motor vehicles inspector
 B:-Joint Regional Transport officer
 C:-Deputy Transport Commissioner
 D:-Assistant Motor Vehicles inspector
 Correct Answer:- Option-C
- Question43:-Tax licence in respect of a Motor cycle has to be displayed
 A:-at the bottom left hand corner on the inside of wind screen glass
 B:-on the left side of the handle bar nearest to the middle
 C:-top left hand corner of the inside of wind screen
 D:-none of the above
 Correct Answer:-**Question Cancelled**
- Question44:-The memorandum of the appeal shall be in
 A:-typed one
 B:-duplicate
 C:-triplicate
 D:-handwritten
 Correct Answer:- Option-B
- Question45:-A duplicate tax licence is granted if the original licence has been
 A:-lost
 B:-destroyed
 C:-mutilated
 D:-any of the above
 Correct Answer:- Option-D
- Question46:-The purchase value of a Motor cycle is Rs.75,500. Its one time tax is
 A:-Rs.4,560
 B:-Rs.6,040
 C:-Rs.7,550
 D:-None of the above
 Correct Answer:- Option-C
- Question47:-What is the grace period allowed for an Educational Institution vehicle to remit tax?
 A:-30 days from the commencement of quarter
 B:-one month from the commencement of quarter
 C:-14 days from the commencement of quarter
 D:-before the commencement of the quarter
 Correct Answer:- Option-B
- Question48:-Who is competent to order refund the tax paid in excess?
 A:-Deputy Transport Commissioner
 B:-Regional Transport Officer
 C:-Joint Regional Transport Officer
 D:-Transport Commissioner
 Correct Answer:- Option-B
- Question49:-How much is the fee for an application for revision?
 A:-Rs.100
 B:-Rs.200
 C:-Rs.500
 D:-Rs.50
 Correct Answer:- Option-A
- Question50:-How much is the yearly tax for an electric autorickshaw registered during 2016?
 A:-Rs.500
 B:-Rs.400
 C:-Rs.450
 D:-Rs.460
 Correct Answer:-**Question Cancelled**
- Question51:-Rate of tax of heavy passenger vehicle used for imparting instructions in driving of Motor vehicles
 A:-Rs.1,560
 B:-Rs.1,500
 C:-Rs.1,100
 D:-Rs.1,650
 Correct Answer:- Option-D
- Question52:-Who is competent to issue Medical certificate to physically handicapped persons making them eligible to get tax exemption for their vehicles?
 A:-A medical officer not below the rank of an Assistant Surgeon
 B:-A medical officer not below the rank of a Civil Surgeon
 C:-All Government doctors
 D:-Medical board
 Correct Answer:- Option-B
- Question53:-A vehicle registered in any state and plying in Kerala under the authority of special permit issued under S.88 (8) of MV Act 1988 for a period of 15 days, the applicable tax rate is
 A:-one tenth of quarterly tax
 B:-one third of quarterly tax
 C:-one third of annual tax
 D:-none of the above
 Correct Answer:- Option-B
- Question54:-What is the tax rate of 'E-Rickshaw' registered on 01.6.2018?
 A:-Rs.600
 B:-Rs.1,000
 C:-Rs.2,000
 D:-None of the above
 Correct Answer:- Option-C
- Question55:-What is the rate of tax of a goods carriage having RLW 16600 kg
 A:-Rs.4,600
 B:-Rs.5,300
 C:-Rs.5,600
 D:-Rs.5,360
 Correct Answer:-**Question Cancelled**

Question56:-A tourist from Australia brought his car to Cochin for a period of 40 days. How much tax can be levied for his use of the car?

- A:-Rs.5,000
- B:-Rs.10,000
- C:-Rs.20,000
- D:-Rs.15,000

Correct Answer:- Option-D

Question57:-What is the quarterly rate of tax of an autorickshaw having CNG fuel carrying not more than three passengers?

- A:-Rs.120
- B:-Rs.130
- C:-Rs.100
- D:-Rs.110

Correct Answer:-Question Cancelled

Question58:-How much additional tax is due for a goods carriage which has paid tax 5 months after the prescribed period?

- A:-10% of the tax due
- B:-25% of the tax due
- C:-50% of the tax due
- D:-none of the above

Correct Answer:- Option-B

Question59:-An application for revision shall ordinarily be disposed of within a period of

- A:-3 months from the date of filing application
- B:-one month from the date of hearing
- C:-30 days from the date of filing application
- D:-two months from the date of filing application

Correct Answer:- Option-A

Question60:-The appeal shall be accompanied by

- A:- the original copy of the order
- B:-certified copy of the order
- C:-the registration certificate of the vehicle
- D:-either (1) or (2)

Correct Answer:- Option-D

Question61:-Who is competent to issue a certified copy of the order to a person interested in a revision?

- A:-Regional Transport Officer
- B:-Taxation officer
- C:-Deputy Transport Commissioner
- D:-Any of the above

Correct Answer:- Option-D

Question62:-How many items are there in Form G?

- A:-6
- B:-7
- C:-10
- D:-8

Correct Answer:-Question Cancelled

Question63:-When different trailers are used alternatively and one at a time the tax shall be levied?

- A:-only on the lowest trailer
- B:-only on the heaviest trailer
- C:-taking average weight of trailers
- D:-none of the above

Correct Answer:- Option-B

Question64:-If a National permit vehicle is exempted from payment of homestate tax being off road

- A:-reciprocal exemption can be granted in this state
- B:-no exemption can be granted in this state
- C:-proportionate reduction can be given
- D:-any of the above

Correct Answer:- Option-A

Question65:-Quarterly rate of tax of breakdown vans used for taking disabled vehicles

- A:-Rs.600
- B:-Rs.400
- C:-Rs.200
- D:-Rs.165

Correct Answer:- Option-D

Question66:-Rule making power confers under the Act to Government as per

- A:-Section 4
- B:-Section 28
- C:-Section 17
- D:-None of the above

Correct Answer:- Option-B

Question67:-A notification issued under Section 9 is

- A:- a statutory instrument
- B:-an executive order
- C:-an administrative instrument
- D:-mandatory

Correct Answer:- Option-A

Question68:-The power of the Appellate authority is

- A:-separate from original authority
- B:-co-extensive with the original authority
- C:-neither (1) or (2)
- D:-final

Correct Answer:- Option-B

Question69:-The maximum penalty as per Taxation Act is

- A:-Rs.100
- B:-Rs.500
- C:-Rs.200
- D:-None of the above

Correct Answer:- Option-C

Question70:-Take the odd one out :

Agricultural operation means

- A:-tilling sowing and harvesting
- B:-tilling and manuring in plantations
- C:-tilling, sowing and manuring in paddy fields
- D:-harvesting and crushing

Correct Answer:- Option-B

Question71:-Where a motor vehicle is held under hire purchase agreement and if the tax falls due

- A:-the registered owner is liable
- B:-the financier is liable
- C:-the registered owner and financier are jointly liable
- D:-the registered owner and financier are jointly and severally liable

Correct Answer:- Option-D

Question72:-Application for exemption for a composite period comprising both the quarter and financial year is

- A:-not maintainable
- B:-maintainable
- C:-maintainable if on the facts of a case exemption is warranted for the total period
- D:-none of the above

Correct Answer:- Option-C

Question73:-In an appeal or revision the burden of proving that the motor vehicle has not been used during any period shall be on

- A:-the registered owner
- B:-taxation officer
- C:-possessor of the vehicle
- D:-either (1) or (3)

Correct Answer:- Option-D

Question74:-Which SRO provides exemption from paying tax to non transport vehicles belonging to Defence Personnel which are brought with them to State of Kerala for which tax has already been paid in other state?

- A:-SRO 573/98
- B:-SRO 91/78
- C:-SRO 273/94
- D:-SRO 878/95

Correct Answer:- Option-C

Question75:-If composite tax is not paid within the prescribed period, additional tax at the rate of _____ shall be payable

- A:-20% of tax
- B:-10% of tax
- C:-Rs.100 per month of default
- D:-Rs.200 per month of default

Correct Answer:- Option-C

Question76:-In respect of motor cars allotted by the controller of Motor cars under taxi quota the liability to pay tax at contract carriage rate shall commence from

- A:-the date of delivery
- B:-the date of inspection
- C:-the date of grant of permit
- D:-the date of registration

Correct Answer:- Option-A

Question77:-The rate of tax of an idle stage carriage having no permit is as per

- A:-entry 12
- B:-entry 7
- C:-entry 13
- D:-none of the above

Correct Answer:- Option-A

Question78:-The rate of tax in respect of vehicles other than Pneumatic tyres shall be _____ for similar vehicles.

- A:-double the rate specified in the schedule
- B:-150% of the rate specified in the schedule
- C:-same for the rate specified in the schedule
- D:-less than 25% of the rate specified in the schedule

Correct Answer:- Option-B

Question79:-Effective date of a notification is

- A:-the date of issue
- B:-the date on which it is available for public
- C:-7 days of publication of the gazette
- D:-none of the above

Correct Answer:- Option-B

Question80:-The Transport Commissioner shall not suo motu initiate proceedings to revise order after the expiry of

- A:-one year
- B:-two years
- C:-five years
- D:-six months

Correct Answer:- Option-B

Question81:-Contravention of the provisions of the Taxation Act can be compounded by

- A:-all officers of Motor vehicles department
- B:-Motor vehicles inspectors
- C:-Regional Transport / Joint Regional Transport officer
- D:-Deputy Transport Commissioner

Correct Answer:- Option-C

Question82:-Which is correct?

- A:-Taxing statutes can be interpreted on assumptions
- B:-Taxing statutes can be interpreted on presumptions
- C:-The court looks squarely at the words of the statutes and interpret them
- D:-Court take equitable considerations in tax matters

Correct Answer:- Option-C

Question83:-Determination of liability to pay tax is

- A:-ownership of vehicle
- B:-Control of vehicle
- C:-Use of vehicle

- D:-A defacto control and possession of vehicle
Correct Answer:- Option-D
- Question84:-When to issue Demand notice?
A:-after the expiry of every quarter
B:-soon after the grace period
C:-10th day of every month
D:-as and when directed by RTO
Correct Answer:- Option-A
- Question85:-What is the tax rate of a goods carriage having RLW 25600 kg?
A:-Rs.12,500
B:-Rs.10,860
C:-Rs.12,480
D:-Rs.11,800
Correct Answer:-**Question Cancelled**
- Question86:-An RTO received a Form G application on the 8th day from the date of commencement of the quarter. The application can be
A:-summarily rejected
B:-accepted on conditional basis
C:-can be entertained
D:-can be entertained on orders of higher authorities
Correct Answer:- Option-C
- Question87:-_____ should be avoided in the demand draft register.
A:-overwriting
B:-erasure
C:-both (1) and (2)
D:-none of the above
Correct Answer:- Option-C
- Question88:-The Regional Transport Officer shall review the pending cases advised for Revenue recovery at the
A:-end of every quarter
B:-end of every month
C:-beginning of every month
D:-beginning of the quarter
Correct Answer:- Option-A
- Question89:-A DCB Register is maintained for
A:-a quarter
B:-a calendar year
C:-the whole office
D:-a financial year
Correct Answer:- Option-D
- Question90:-The Revenue Recovery Register shall be maintained upto date by
A:-deleting the case disposed of
B:-adding new cases
C:-both (1) and (2)
D:-none of the above
Correct Answer:- Option-C
- Question91:-Immunity from taxation cannot be granted under
A:-Art.285 of the Constitution of India
B:-Sec.3 of Kerala Motor Vehicles Taxation Act
C:-Sec.19 of Motor Vehicles Act
D:-Art.289 of the Constitution of India
Correct Answer:- Option-A
- Question92:-Stage carriages plying as contract carriages without permit are liable to pay tax at contract carriage rate. Which among the following is the connected case?
A:-WA No. 1409/97 and OP.No. 19599/97
B:-OP.No. 2018/99
C:-WA No. 16327/2001
D:-3018/2007 SC AIR 2008
Correct Answer:- Option-A
- Question93:-A notification issued under S.9 of Kerala Motor Vehicles Taxation Act
A:-can be modified
B:-can be cancelled
C:-can be revoked
D:-can be modified or cancelled
Correct Answer:- Option-D
- Question94:-Who shall be responsible to account for the disposal of tax levied on every transport vehicle?
A:-Assistant Motor Vehicle Inspector
B:-Circle Officer concerned
C:-Section Clerk
D:-Regional Transport Officer
Correct Answer:- Option-B
- Question95:-Who among the following is not a member of the District Road safety council?
A:-The Regional Transport Officer
B:-An expert in the field of Road safety
C:-The Executive Engineer (National Highway)
D:-The Transport Commissioner
Correct Answer:- Option-D
- Question96:-Who is the custodian of the used tax licence books?
A:-Clerk in charge of store
B:-Head Accountant
C:-Head clerk
D:-Senior / Junior Superintendent
Correct Answer:- Option-B
- Question97:-Abnormal delays if any attending to the taxation files shall be brought out during the inspection of
A:-AG's office
B:-Internal inspection wing of Transport Commissioner's office
C:-Deputy Transport Commissioner

D:-None of the above

Correct Answer:- Option-B

Question98:-In case of disputes regarding possession or ownership relating to tax demand _____ may be consulted on matters of legal issues.

A:-the District Government Pleader

B:-the Deputy Transport Commissioner

C:-the Law officer of the department

D:-the Transport commissioner

Correct Answer:- Option-A

Question99:-User fee is implemented from

A:-01.04.2007

B:-16.04.2007

C:-01.01.2008

D:-01.04.2008

Correct Answer:- Option-B

Question100:-If cess is not paid in time the defaulter shall pay for the default of each year in addition to the cess an amount of fine equal to

A:-Rs.100

B:-20% of cess due

C:-Rs.250

D:-10% of the cess due

Correct Answer:- Option-D