

DE-7/2021/35

Question Booklet
Alpha Code

A

Question Booklet
Serial Number

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Name:		Reg.No.		Signature:	
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DEPARTMENTAL TESTS — JULY, 2021

Total Number of Questions : 100

[Time : 1½ hours

(Maximum Marks : 100)

INSTRUCTIONS TO CANDIDATES

1. The question paper will be given in the form of a Question Booklet. There will be four versions of question booklets with question booklet alpha code viz. A, B, C & D.
2. The Question Booklet Alpha Code will be printed on the top left margin of the facing sheet of the question booklet.
3. The Question Booklet Alpha Code allotted to you will be noted in your seating position in the Examination Hall.
4. If you get a question booklet where the alpha code does not match to the allotted alpha code in the seating position, please draw the attention of the Invigilator IMMEDIATELY.
5. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your question booklet is un-numbered, please get it replaced by new question booklet with same alpha code.
6. The Question Booklet will be sealed at the middle of the right margin. Candidate should not open the question booklet, until the indication is given to start answering.
7. Immediately after the commencement of the examination, the candidate should check that the question booklet supplied contains all the 100 questions in serial order. The question booklet does not have unprinted or torn or missing pages and if so the fact should be brought to the notice of the Invigilator and get it replaced by a complete booklet with same alpha code. This is most important.
8. A blank sheet of paper is attached to the question booklet. This may be used for rough work.
9. **Please read carefully all the instructions on the reverse of the Answer Sheet before marking your answers.**
10. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using Blue or Black Ball-Point Pen in the OMR Answer Sheet.
11. **Each correct answer carries 1 mark and for each wrong answer 1/3 mark will be deducted. No negative marks for unattended questions.**
12. No candidate will be allowed to leave the examination hall till the end of the session and without handing over the Answer Sheet to the Invigilator. Candidates should ensure that the Invigilator has verified all the entries in the Register Number Coding Sheet and that the Invigilator has affixed his/her signature in the space provided.
13. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
14. **If any candidates make a marking of answer in the question paper and exchange with other candidate during the course of the examination, the answer script will be invalidated and the candidates will be debarred for a minimum period of 2 years from appearing the Departmental Tests.**

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Maximum : 100 marks

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1. If a vehicle was altered to a vehicle in respect of which higher rate of tax is payable, the Registered owner shall :
 - (A) not pay any additional tax
 - (B) pay an additional tax of a sum equal to difference of tax already paid
 - (C) file a petition before taxation officer to revise and reduce the tax to be paid
 - (D) none of the above
2. The tax for a motor vehicle is paid beyond one month after the prescribed period of Quarter Additional tax to be levied :
 - (A) 20% of tax due for the quarter or part thereof
 - (B) 10% of tax due for the quarter or part thereof
 - (C) 25% of tax due for the quarter or part thereof
 - (D) 20% of tax due with interest for the quarter or part thereof
3. Application for exemption of tax for heavy non transport vehicle with a fee of rupees :
 - (A) 400/-
 - (B) 300/-
 - (C) 100/-
 - (D) No fee is required
4. Which of the following category of vehicle is not liable to pay KMTWF contribution?
 - (A) Stage carriage
 - (B) Heavy Goods vehicle
 - (C) Educational institution bus
 - (D) Ambulance
5. One of the following rules prescribe the procedure for issue of certified copy of an order issued by the appellate authority:
 - (A) 15A
 - (B) 17(1)
 - (C) 14
 - (D) 13
6. Reduction for payment of tax can be availed for the vehicles transporting the differently abled person having mental retardation by the notification :
 - (A) SRO301/98
 - (B) SRO 282/96
 - (C) 620/98
 - (D) None of the above
7. Tax shall be levied and paid for new motor cars for the period of :
 - (A) five years
 - (B) one year
 - (C) life time
 - (D) upto the expiry of permit

8. Quarterly rate of tax for a heavy goods carriage fitted with Tipper mechanism having RLW of 15560/gm :
- (A) Rs.4,240/- (B) Rs.4,740/-
(C) Rs.4,560/- (D) Rs.4,720/-
9. What is the rate of tax for a Motor car having purchase value between 5 and 10 lakh?
- (A) 10% (B) 20%
(C) 6% (D) 9%
10. Central Reserve Police pension has entitles to get exemption of payment of tax brought from other state as per notification No :
- (A) SRO 301/98 (B) 1394/95
(C) 1573/98 (D) None of the above
11. What is the criterion for calculating tax for caravan with 7 seats?
- (A) ULW of the vehicle (B) Floor area
(C) Purchase value (D) RLW of the vehicle
12. The 'GTL' is issued for payment of :
- (A) tax for non transport vehicle on online
(B) tax for non transport vehicle through a computer software
(C) for the remittance of Green tax
(D) none of the above
13. If the possession of a vehicle owned by physically challenged person was changed after obtaining exemption of tax without intimation of many heads :
- (A) to collect tax with additional tax and interest as prescribed the act
(B) to prosecution
(C) seizure of vehicle
(D) cancellation of Registration
14. The rate of tax applicable for multi axle vehicles shall be _____ less than the rate applicable for conventional two axle vehicles.
- (A) 25% (B) 10%
(C) 50% (D) 20%
15. KMVT rule _____ prescribes the method of manner of service of notice to a defaulter of tax.
- (A) 15 (B) 16
(C) 15A (D) 17

16. Every Registered owner of vehicle shall produce _____ as per Section 8 of KMV Taxation Act 1976.
- (A) Pollution certificate (B) KMTWW Fund contribution
(C) Registration certificate (D) Insurance certificate
17. The period of payment of tax for an old Two wheeler :
- (A) life time
(B) one year
(C) 5 year
(D) till the expiry of validity of registration certificate
18. The maximum period of temporary tax license is issued with :
- (A) three months (B) one year
(C) thirty days (D) one calendar year
19. A vehicle from other country and stay in this state for 10 days tax to be collected as :
- (A) Rs.10,000/- (B) Rs.5,000/-
(C) Rs.7,500/- (D) No tax is required
20. A goods Vehicle registered in Karnataka plying in Kerala without payment of tax ; the GVW of the vehicle is 14800/gm and the vehicle entered in Kerala on April 15. What would be the tax to levied?
- (A) Rs.3,390/- (B) Rs.3,730/-
(C) Rs.3,400/- (D) Rs.3,800/-
21. Section 11 of KMVT Act 1976 deals with :
- (A) seizure and detention of vehicle registered in other states
(B) seizure and detention of goods carried in Goods vehicle
(C) seizure and detention of vehicles owned by other than state of Kerala
(D) seizure and detention of vehicle pending production of proof of payment of tax
22. The validity of permit of transport vehicle is ineffective of tax is not paid as per Section :
- (A) Section 14 (B) Section 10
(C) Section 16 (D) Section 15
23. Even after the possession or ownership of the vehicle was changed with tax unpaid the liability is fixed with :
- (A) previous owner/possession (B) current owner/possession
(C) the person who has control the vehicle (D) a driver of the vehicle

24. A person having _____ orthopaedic disability deserves exempted of payment of tax owned by him.
- (A) more than 40% (B) more than 50%
(C) less than 40% (D) more than 60%
25. The officers empowered to exercise the powers of taxation officer is conferred by notification No. :
- (A) SRO 1172/75 (B) 872/75
(C) 874/75 (D) 873/75
26. The Tax license for tax paid through online payment system is to be collected :
- (A) from the Registering authority concerned
(B) from the taxation authority
(C) from the tax paying office
(D) from the taxation officer where from tax endorsement order issued
27. The Motor vehicle seized for non payment of tax :
- (A) entitled to reduction of tax
(B) entitled to refund of tax
(C) entitled to tax exemption only if Form G filed
(D) none of the above
28. The amount of fee penalty, fine etc. shall be rounded off to the nearest :
- (A) rupee if it is as more than 50 paise
(B) ten rupees if it is less than 5 rupees
(C) exact amount can be collected
(D) it shall be ignored
29. Fee for filing appeal is :
- (A) Rs.100/- (B) Rs.10/-
(C) Rs.25/- (D) Rs.50/-
30. Introduction of Motor vehicle tax is :
- (A) to increase the revenue to Government exchequer
(B) to raise the General revenue of the maintenance and construction of road infrastructure
(C) to meet the fund for road safety
(D) all of the above
31. Revision on order of appellate authority filed before :
- (A) Transport Commissioner (B) Deputy Transport Commissioner
(C) Revenue Secretary (D) Minister of Transport

32. Fee for issue of Duplicate tax license :
 (A) Rs.10/- (B) Rs.25/-
 (C) Rs.100/- (D) No fee is required
33. The conditions for refund of one time tax is prescribed in :
 (A) Rule 15 A (B) Section 15
 (C) Rule 15 (D) Section 6
34. According to SRO 301/98 the following differently abled persons entitled to avail exemption on payment of tax :
 (A) the deaf and the blind persons (B) the mentally retarded persons
 (C) the orthopedically handicapped (D) (A) and (C)
35. The memorandum of appeal shall be in :
 (A) certified form (B) triplicate
 (C) duplicate (D) original
36. Form ETL does not require :
 (A) Bar coding (B) Seal and signature
 (C) QR coding (D) None of the above
37. Rate of additional tax to be paid if tax is paid 25 days after the prescribed period :
 (A) 10% (B) 5%
 (C) 20% (D) 25%
38. Supervision of recovery of tax arrear and taxation works entitles to :
 (A) Regional Transport officer and Head accountant
 (B) Joint Regional Transport officer and Senior superintendent
 (C) Senior Superintendent and Head Accountant
 (D) None of the above
39. The tax for every spending passenger for a stage carriage with city express service :
 (A) Rs.210/- (B) Rs.500/-
 (C) Rs.150/- (D) Rs.350/-
40. A contract carriage filled with push back seats having 20 in all seat shall pay tax :
 (A) Rs.60,000/- (B) Rs.80,000/-
 (C) Rs.76,000/- (D) Rs.57,000/-
41. Rate of one time tax for a three wheeler is :
 (A) 6% (B) 8%
 (C) 6% for purchase value below 1 lakh (D) 8% for purchase value above 1 lakh

42. The Transport Commissioner empowers to examine the records of any order passed by any officer under the KMV Taxation Act by the :
- (A) Section 15 (B) Section 23
(C) Section 28 (D) Section 24
43. Any person who is aggrieved by the order of Taxation officer for an appeal by the :
- (A) Section 15 (B) Section 23
(C) Section 28 (D) Section 24
44. Vehicles used for agricultural purpose operated in plantation are :
- (A) partially eligible for exemption of tax
(B) fully exempted from payment of tax
(C) not eligible for exemption
(D) eligible for reduction of tax
45. Transport of any agricultural products from any land to storage is expressed as :
- (A) transportation of goods (B) non agricultural operations
(C) agricultural operations (D) semi agricultural operations
46. The method and manner for issue of duplicate tax license is prescribed in :
- (A) Section 10 (B) Section 14
(C) Section 21 (D) Section 20
47. Tax of a stage carriage is calculated by :
- (A) passenger capacity or floor area (B) floor area or gross vehicle weight
(C) gross vehicle or passenger capacity (D) type of permit or route length
48. Removal of vehicle from one place to another in connection with any revenue recovery is :
- (A) not exempted from the payment of tax
(B) entitles to get reduction of tax
(C) exempted from payment of tax
(D) not entitles to get any reduction of tax
49. A license is granted u/s 4 (3) (a) of KMVT Ordinance for a non transport vehicle with annual expiry is in :
- (A) Form E (B) Form D
(C) Form C (D) Form F
50. The rate of tax of a Goods carriage depends on its :
- (A) unladen weight of the vehicle (B) volume of the box used to carry load
(C) nature of permit of the vehicle (D) gross vehicle weight of the vehicle

51. Increase in the rate of tax shall not exceed :
(A) 50% of such rate (B) 60% of such rate
(C) 20% of such rate (D) 25% of such rate
52. If the last date of payment of tax happens to be a holiday tax may be accepted on next day :
(A) with additional tax and penalty
(B) without additional tax and penalty
(C) without additional tax and with penalty
(D) with additional tax and without penalty
53. Tax to be calculated for a motor car with engine capacity 1500 CC and the purchase value is more than twenty lakhs is :
(A) 11% of purchase value of the vehicle (B) 10% of purchase value of the vehicle
(C) 20% of purchase value of the vehicle (D) 15% of purchase value of the vehicle
54. Maximum period upto Form G can be entertained from the commencement of the period :
(A) 5 days
(B) 30 days
(C) one day if the day of commencement is a holiday
(D) 7 days
55. Introduction of Green tax is for :
(A) to promote road safety
(B) to prevent accidents
(C) implementation of various measures to control air pollution
(D) to facilitate IT related services
56. If the applicant failed to file a Form G for a subsequent quarter after availing exemption for previous quarter where the vehicle was under Form G continuously. Then the registered owner :
(A) shall remit tax for the said period and apply for refund
(B) need and pay tax for the said period
(C) need not pay tax and establish the non use of the vehicle
(D) none of the above
57. Claiming of tax exemption is not allowable if the vehicle was garaged at :
(A) residence of the possessor (B) open ground
(C) public road (D) all of the above
58. Refund of tax for vehicles which are permanently removed to other state is allowable if applied :
(A) within 10 months (B) within one year
(C) within one month (D) within 6 months

59. Purchase value means :
- (A) original invoice price + GST Cess and other duties after deducting discounts and rebates offered by dealer
 - (B) value of the vehicle as shown in the original purchase invoice
 - (C) original invoice price with all other duties, cess etc without including GST
 - (D) original invoice price with all other duties, cess GST and all other taxes
60. The rate of tax for an ordinary stage carriage based on its floor area is :
- (A) Rs.1,100 per sq. meter
 - (B) Rs.1,300 per sq. meter
 - (C) Rs.1,400 per sq. meter
 - (D) None of the above
61. The amount of tax of caravan having floor area of 7.53 sq. meter is :
- (A) Rs.8,000/-
 - (B) Rs.7,500/-
 - (C) Rs.7,600/-
 - (D) Rs.7,000/-
62. The procedure for sale of Vehicle seized for recovery of tax is prescribed in :
- (A) Section 11
 - (B) Rule 11 A
 - (C) Rule 11 B
 - (D) Section 12
63. Temporary tax license issued in Form :
- (A) E
 - (B) D1
 - (C) D
 - (D) B
64. Belated payment of Green tax may lead to pay :
- (A) additional tax or interest
 - (B) additional tax at the rate of 1%
 - (C) need not pay any additional tax
 - (D) interest at the rate of 1%
65. A light transport vehicle having age between 10 to 15 years shall pay Green tax :
- (A) Rs.200/- per every half year
 - (B) Rs.200/- per every five year
 - (C) Rs.300/- per every year
 - (D) Rs.200/- per every year
66. Floor area means :
- (A) multiplication of total length into total width of the vehicle
 - (B) multiplication of total length into total width of the platform
 - (C) multiplication of total length into total width of the platform deducting the area of drivers cabin
 - (D) none of the above
67. The vehicle kept by the dealer shall :
- (A) not pay tax before delivery
 - (B) pay tax as per schedule
 - (C) pay tax as per the purchase value
 - (D) none of the above

68. The e-rickshaw with seating capacity of 5+1 has :
- (A) no need to pay tax
 (B) to remit tax at the rate Rs.125/- per seat per quarter
 (C) to remit tax at the rate Rs.225/- per seat per quarter
 (D) to remit tax at the rate Rs.125/- per quarter
69. A Goods carriage with RVW 2500 km registered in Karnataka entered in Kerala on middle of a second month of a quarter is liable to pay tax :
- (A) Rs.780/- (B) Rs.2,340/-
 (C) Rs.1720/- (D) Rs.1,560/-
70. The rate of tax of an autorickshaw registered in other state and immigrated to Kerala on or after 1st April 2010 :
- (A) Rs.900/- (B) Rs.45/- per quarter
 (C) According to the age of the vehicle (D) Rs.2,000/-
71. After availing exemption of tax during the non use period and later found that the vehicle was used upon road, The Registered owner shall liable to pay :
- (A) tax and fare prosecution
 (B) tax for non use period with additional tax
 (C) tax for the period of exemption
 (D) the tax twice the amount of tax to pay
72. A vehicle of a special type adapted exclusively for use in a factory or any other enclosed premises is :
- (A) Not required to pay road tax (B) Not required to register the vehicle
 (C) (A) and (B) is true (D) (A) and (B) is false
73. If a stage carriage is not having valid permit :
- (A) no need to pay tax
 (B) tax shall be paid at idle rate
 (C) tax shall be paid at concessional rate
 (D) one third of the tax for the quarter shall be paid
74. If the tax not paid within the prescribed time :
- (A) authorities can seize the vehicle and detain under custody
 (B) additional tax can be collected
 (C) complementing fee and interest can be realized as per prescribed rules
 (D) all the above

75. A vehicle brought from another country and intend to stay in this state for 45 days shall tax :
- (A) Rs.15,000/- (B) Rs.10,000/-
(C) Rs.5,000/- (D) Rs.12,500/-
76. A stage carriage with seating capacity not exceeding 40 shall pay tax for operating on special permit as contract carriage at the rate :
- (A) Rs.400/- per day (B) Rs.200/- per day
(C) Rs.330/- per day (D) Rs.230/- per day
77. Tax for an Educational Institution bus having seating capacity 40 in all is :
- (A) Rs.1,000/- per quarter (B) Rs.1,000/- per year
(C) Rs.2,000/- per year (D) None of the above
78. An Ambulance registered in the name of local body :
- (A) eligible for tax exemption (B) eligible for reduction of tax
(C) not eligible for reduction of tax (D) not eligible for tax exemption
79. Which section of KMV Taxation Act empowers the Government to allow exemption of payment of tax?
- (A) Section 12 (B) Section 21
(C) Section 22 (D) Section 19
80. If a Goods vehicle is detected for carrying overload:
- (A) additional tax can be collected as per schedule
(B) additional tax can be collected for the excess load carried
(C) no additional tax is required
(D) additional tax with fine shall be collected
81. The Gross vehicle weight of a road water sprinkler is 10250 kgs the rate of tax per quarter is :
- (A) Rs.215/- (B) Rs.165/-
(C) Rs.195/- (D) Rs.1,320/-
82. The liability of payment of tax against the possessor is fixed by :
- (A) Section 6 (B) Section 9
(C) Rule 6 (D) Rule 9
83. The penalty for the offences in taxation Act can be imposed by :
- (A) Taxation officer (B) R.T.O.
(C) Court (D) All of the above

84. An offence was committed by a company without the knowledge of the concerned officer of the company then :
- (A) the officer concern is not punishable
 (B) the driver of the company is punishable
 (C) both the driver and the officer concern is punishable
 (D) the Chief executive of the company is punishable
85. The one time tax for a new motor car are paid at the time of :
- (A) delivery from the dealership (B) sale by the manufacturer
 (C) first registration (D) inspection of vehicle for registration
86. The period for which tax remittance for an autorickshaw :
- (A) Date of expiry of registration (B) One year from date of registration
 (C) Two year from date of registration (D) Five years
87. The tax in respect of a contract carriage is in arrear from 31.3.2019. The interest in tax is due from :
- (A) 15.4.2019 (B) 1.6.2019
 (C) 15.10.2019 (D) 1.10.2019
88. Who is authorised to sell a vehicle seized for non payment of tax?
- (A) District Collector (B) RTO
 (C) Junior Account Officer (D) All of the above
89. Additional tax is levied in higher rate when a vehicle is :
- (A) transferred (B) brought from other state
 (C) registered after one month of delivery (D) altered
90. The Registered owner of a non transport vehicle shall produce following documents while remitting tax :
- (A) Registration certificate (B) Insurance certificate
 (C) Pollution under control certificate (D) All of the above
91. The following vehicles are exempted from the payment of tax :
- (A) Road rollers of local bodies (B) Ambulances of charitable societies
 (C) Enforcement vehicles of CRPF (D) Central Government vehicles
92. The limit of purchase value of a vehicle purchased by a blind person is :
- (A) 10 lakhs (B) 5 lakhs
 (C) 7.5 lakhs (D) no limit is fixed

93. An educational institution bus registered in Tamilnadu used for Educational purpose only is exempted for payment of tax for the period of:
- (A) 30 days (B) 7 days
(C) 14 days (D) None of the above
94. Tractors can be used along with Goods vehicle tractors alternating one at a time:
- (A) by payment of tax for every tractors
(B) without payment of tax
(C) by payment of tax for heaviest tractors
(D) any payment of tax in a reduced rate for each tractor
95. Fee for issue certified copies of the orders is :
- (A) Rs.200/- made by means of court fee stamp
(B) Rs.200/- made by means of TR5 receipt
(C) Rs.200/- made by means of Treasury challan
(D) Any of the above
96. The period of use of reserve bus is restricted upto 2 months vide notification no. :
- (A) SRO 879/75 (B) SRO 880/75
(C) SRO 301/98 (D) SRO 1171/75
97. Tax for a contract carriage with sleeper berth and permitted to carrying 20 passenger is :
- (A) Rs.20,000/- (B) Rs.25,000/-
(C) Rs.40,000/- (D) Rs.45,000/-
98. The quarterly rate of tax for a heavy generator van is :
- (A) Rs.1,000/- (B) Rs.1,500/-
(C) Rs.1,650/- (D) Rs.2,000/-
99. If the registered owner fails to remit the balance tax in time, he is liable to :
- (A) pay double the amount of tax (B) pay interest of 12% per annum
(C) pay additional tax as per schedule (D) none of the above
100. Where the vehicle is reported as stolen and not recoverable the Registered owner is :
- (A) eligible for reduction of tax
(B) eligible for exemption
(C) liable to pay tax
(D) not liable for exemption or reduction in tax

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