

**PROVISIONAL ANSWER KEY**

Paper: 035 - Kerala Motor Vehicles Taxation Act  
Date of Test 17-04-2023

Question1:-Which is the provision in the KMVT Act that stipulates "Purchase Value"?

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

Correct Answer:- Option-D

Question2:-The production of tax licence is specified in \_\_\_\_\_ KMVT rules.

- A:-Rule 3
- B:-Rule 7
- C:- Rule 9
- D:- Rule 11 A

Correct Answer:- Option-C

Question3:-Rate of tax for temporary tax licence for 5 days is

- A:-  $\frac{1}{3}$  (rd) of quarter tax
- B:-  $\frac{1}{10}$  (th) of the quarter tax
- C:-  $\frac{1}{4}$  (th) of the quarter tax
- D:-  $\frac{1}{5}$  (th) of the quarter tax

Correct Answer:- Option-B

Question4:-Rate of tax for a temporary licence for 25 days is

- A:-  $\frac{1}{3}$  (rd) of quarter tax
- B:-  $\frac{1}{2}$  (th) of the quarter tax
- C:-  $\frac{1}{4}$  (th) of the quarter tax
- D:-  $\frac{1}{6}$  (th) of the quarter tax

Correct Answer:- Option-A

Question5:-Increase of tax shall not exceed

- A:-25% of the rate
- B:-40% of the rate
- C:-50% of the rate
- D:-75% of the rate

Correct Answer:- Option-C

Question6:-Which provision in the KMV Taxation Act stipulates levy of Green Tax?

- A:-Section 3
- B:-Section 3A
- C:-Section 11
- D:-Section 12A

Correct Answer:- Option-B

Question7:-Rate of Green Tax in respect of Non-Transport Vehicles which completed 15 years

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

Correct Answer:- Option-D

Question8:-The rate of additional tax to be levied for any belated payment of Green Tax

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

Correct Answer:- Option-A

Question9:-Minimum period for refund of tax paid is specified

- A:-One quarter
- B:-One month
- C:-One year
- D:-Two month

Correct Answer:- Option-B

Question10:-The procedure for refund of tax paid in excess or by mistake is specified

- A:-Rule 17
- B:-Rule 9
- C:-Rule 21
- D:-Rule 15

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 9
- B:-Section 19
- C:-Section 20
- D:-Section 22

Correct Answer:- Option-C

Question12:-The procedure for the endorsement in the Registration Certificate is specified by

- A:-KMVT Rule 2
- B:-KMVT Rule 3
- C:-KMVT Rule 110
- D:-KMVT Rule 11B

Correct Answer:- Option-B

Question13:-Kerala Motor Vehicles Taxation Ordinance promulgated by the Government of Kerala on

- A:-01.10.1975
- B:-08.09.1976
- C:-01.10.1976
- D:-06.09.1978

Correct Answer:- Option-A

Question14:-Motor vehicle used for agricultural operations are exempted from tax

- A:-Section 3

B:-Section 11  
C:-Section 20  
D:- Section 21

Correct Answer:- Option-D

Question15:-Which is the provision in the KMVT Act that stipulates levy of twice the amount of Tax, if any the vehicle has been found used under "G" Form period?

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

Correct Answer:- Option-B

Question16:-RTO's are empowered to compound on offence under this Act by

A:-Section 11  
B:-Section 15  
C:-Section 18  
D:-Section 22

Correct Answer:- Option-C

Question17:-Who among the following is a Taxation Officer?

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

Correct Answer:- Option-A

Question18:-The fee for issue of duplicate tax licence is

A:-Rs. 20  
B:-Rs. 50  
C:-Rs. 75  
D:-Rs. 100

Correct Answer:- Option-D

Question19:-Valid Insurance Certificate is compulsory for acceptance of tax by taxation officer under Section

A:-Section 3A  
B:-Section 5  
C:-Section 8  
D:-Section 9

Correct Answer:- Option-C

Question20:-The rate of one time tax of newly purchased Non-Transport Vehicles are specified in the schedule based on

A:-Unit Price  
B:-Market Value  
C:-Purchase Value  
D:-On the road price

Correct Answer:- Option-C

Question21:-For remittance of the (Kerala Motor Transport Workers) KMTW Welfare Fund mode compulsory with effect from

A:-06.06.2006  
B:-07.06.2005  
C:-08.08.2008  
D:-07.07.2009

Correct Answer:- Option-B

Question22:-For remittance of tax of transport vehicles owner should produce KMTW Welfare Fund Receipt upto

A:-The Preceding month  
B:-The preceding year  
C:-The preceding quarter  
D:-Upto the current quarter

Correct Answer:- Option-A

Question23:-Minimum period of tax exemption is

A:-One year  
B:-Six month  
C:-One quarter  
D:-One month

Correct Answer:- Option-D

Question24:-The procedure to serve notices under Kerala Motor Vehicle Taxation Rule is

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

Correct Answer:- Option-B

Question25:-The tax licence for unregistered vehicle shall be in

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

Correct Answer:- Option-C

Question26:-A person who owns more than one hundred and fifty (150) transport vehicles is called

A:-Fleet owner  
B:-Corporate owner  
C:-Managing Director  
D:-Company Chairman

Correct Answer:- Option-A

Question27:-Rate of tax imposed on for every seated passenger, if the vehicle is permitted to operate as Fast Passenger Service is

A:-Rs. 400  
B:-Rs. 500  
C:-Rs. 600  
D:-Rs. 690

Correct Answer:- Option-D

Question28:-Arrear tax can be collected by revenue recovery proceedings under Section

- A:-Section 10
- B:-Section 12
- C:-Section 13
- D:-Section 26

Correct Answer:- Option-C

Question29:-The quarterly tax rate of motor cycle is specified in the schedule based on

- A:-ULW
  - B:-Cubic capacity
  - C:-Fuel
  - D:-Passenger capacity
- Correct Answer:- Option-B

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

- A:-From the date of which permit issued to the vehicle
  - B:-From the date of delivery of the vehicle
  - C:-From the date of weightment of the vehicle
  - D:-From the date of registration of the vehicle
- Correct Answer:- Option-A

Question31:-Tax in respect of the stage carriage with seating capacity 45 in all permitted to operate as contract carriage on one day special permit is

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

Correct Answer:- Option-C

Question32:-The quarterly tax rate of contract carriage is specified in the schedule based on

- A:-GVW
  - B:-Nature of permit
  - C:-PLW
  - D:-Passenger capacity
- Correct Answer:- Option-D

Question33:-Which provision in the taxation rules stipulates refund of onetime tax?

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

Correct Answer:- Option-B

Question34:-Motor vehicles brought to the State of Kerala from any other country for temporary use in the state of the first month is

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

Correct Answer:- Option-A

Question35:-The quarterly rate of stage carriage registered before 18.07.2016 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

Question36:-Which provision of the KMVT 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

Question37:-Tax shall be levied on every motor vehicle

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

Question38:-Which is the provision in the KMVT Act that stipulates the payment of interest whom tax is not paid within the prescribed period?

- A:-Section 3(A)
- B:-Section 12
- C:-Section 12(A)
- D:-Section 13

Correct Answer:- Option-C

Question39:-One of the tax exemption not comes under Section 22 of the KMVT Act is

- A:-Any tractor trailer or tractor trailer combination solely used for agricultural operation relating to food crops
- B:-All road rollers and water sprinklers belonging to local bodies
- C:-All motor vehicles owned by CARE in Kerala
- D:-Fire Engine and fore tenders readily available for public requirement

Correct Answer:- Option-A

Question40:-Fee prescribed for application for tax exemption for Heavy Transport Vehicle is

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

Correct Answer:- Option-D

Question41:-The liability to pay tax vested with

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

Question42:-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:-tax already paid in other states
- Correct Answer:- Option-D

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

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

Question44:-Payment of additional tax of motor vehicle is provided under

- A:-Section 3
  - B:-Section 5
  - C:-Section 7
  - D:-Section 21
- Correct Answer:- Option-C

Question45:-Section by which State Government is empowered to exempt from or reduction of tax of any Motor Vehicles for payment of tax

- A:-Section 4
  - B:-Section 6
  - C:-Section 21
  - D:-Section 22
- Correct Answer:- Option-D

Question46:-Manner and procedure with respect of sale of vehicles seized for recovery of tax is specified in

- A:-KMVT Rule 3
  - B:-KMVT Rule 11B
  - C:-KMVT Rule 15A
  - D:-KMVT Rule 17
- Correct Answer:- Option-B

Question47:-The compounding fee that can be collected by the R.T.O. for offence under KMVT Act

- A:-Not exceeding Rs. 250
  - B:-Not exceeding Rs. 500
  - C:-Not exceeding Rs. 1000
  - D:-Not exceeding Rs. 10000
- Correct Answer:- Option-A

Question48:-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

Question49:-The procedure for filing Revision Petition under Section 24 of the 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

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 17
  - D:-KMVT Rule 18
- Correct Answer:- Option-A

Question51:-Appeal Memorandum shall be in

- A:-Single copy
  - B:-Duplicate
  - C:-Triplicate
  - D:-Quadruplicate
- Correct Answer:- Option-B

Question52:-Tax in respect of goods carriage with GVW 15000 kg for a quarter?

- A:-Rs. 2300
  - B:-Rs. 2550
  - C:-Rs. 3270
  - D:-Rs. 3390
- Correct Answer:- Option-D

Question53:-Tax in respect of a tipper goods carriage with GVW 15000 for a quarter

- A:-Rs. 3480
  - B:-Rs. 3790
  - C:-Rs. 4240
  - D:-Rs. 4260
- Correct Answer:- Option-C

Question54:-Tax in respect of a trailer carrying goods with GVW 14000 kg

- A:-Rs. 2180
  - B:-Rs. 2300
  - C:-Rs. 2400
  - D:-Rs. 2420
- Correct Answer:- Option-D

Question55:-Quarterly rate of tax for a PSV for personal use (Non Transport) with seating capacity 10 in all is

- A:-720
  - B:-800
  - C:-1200
  - D:-1350
- Correct Answer:- Option-A

Question56:-Quarterly rate of tax for a PSV for personal use (NTV) with seating capacity 12 in all is

- A:-Rs. 1395
- B:-Rs. 1595
- C:-Rs. 1600
- D:-Rs. 1700

Correct Answer:- Option-B

Question57:-Quarterly rate of tax for a Private Service Vehicle with seating capacity 21 in all is

- A:-Rs. 2200
- B:-Rs. 2800
- C:-Rs. 3000
- D:-Rs. 3100

Correct Answer:- Option-D

Question58:-Quarterly rate of tax for Double-axle trailers with GVW 15000 kg is

- A:-Rs. 2060
- B:-Rs. 2100
- C:-Rs. 2200
- D:-Rs. 2500

Correct Answer:- Option-A

Question59:-Quarterly tax for an ordinary contract carriage with seating capacity 13 in all is

- A:-Rs. 3410
- B:-Rs. 3560
- C:-Rs. 3720
- D:-Rs. 3830

Correct Answer:- Option-C

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

- A:-Rs. 38000
- B:-Rs. 39000
- C:-Rs. 40000
- D:-Rs. 42000

Correct Answer:- Option-B

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

- A:-Rs. 9540
- B:-Rs. 9650
- C:-Rs. 10000
- D:-Rs. 10070

Correct Answer:- Option-D

Question62:-Quarterly tax for a stage carriage with floor area 20 square meter permitted to operate as city/town service is

- A:-Rs. 19800
- B:-Rs. 20000
- C:-Rs. 21800
- D:-Rs. 22000

Correct Answer:- Option-A

Question63:-Quarterly rate of tax for a stage carriage with floor area 23 square meter permitted to operate as Fast Passenger Service is

- A:-Rs. 26600
- B:-Rs. 27300
- C:-Rs. 28980
- D:-Rs. 29000

Correct Answer:- Option-C

Question64:-Quarterly tax for a stage carriage fitted with seating capacity 48 in all permitted to operate on a mofussil route

- A:-Rs. 28800
- B:-Rs. 29000
- C:-Rs. 29500
- D:-Rs.29910

Correct Answer:- Option-D

Question65:-Rate of tax per quarter every standing passenger if the vehicle is permitted to operate as ordinary service is

- A:-Rs. 150
- B:-Rs. 210
- C:-Rs. 300
- D:-Rs. 690

Correct Answer:- Option-B

Question66:-Quarterly rate of tax for ordinary services other than city service based on floor area is

- A:-Rs. 800
- B:-Rs. 1010
- C:-Rs. 1100
- D:-Rs. 1170

Correct Answer:- Option-D

Question67:-Quarterly rate for Ambulance is

- A:-Rs. 400
- B:-Rs. 500
- C:-Rs. 550
- D:-Rs. 600

Correct Answer:- Option-C

Question68:-Quarterly rate of tax for heavy passenger vehicle used for imparting instruction in Driving Motor Vehicles is

- A:-Rs. 1650
- B:-Rs. 1400
- C:-Rs. 1600
- D:-Rs. 1750

Correct Answer:- Option-A

Question69:-Quarterly rate of tax for Light Motor Vehicle excluding Motor Car used for imparting instruction in driving of Motor Vehicle is

- A:-Rs. 130
- B:-Rs. 240
- C:-Rs. 420
- D:-Rs. 550

Correct Answer:- Option-D

Question70:-Quarterly tax for an educational institution bus with seating capacity 25 in all is

- A:-Rs. 500
- B:-Rs. 1000
- C:-Rs. 1200
- D:-Rs. 1400

Correct Answer:- Option-B

Question71:-Quarterly tax for Compressor Medium Motor Vehicle is

- A:-Rs. 1000
- B:-Rs. 1400
- C:-Rs. 1500
- D:-Rs. 1750

Correct Answer:- Option-C

Question72:-Quarterly tax for Heavy Motor Vehicle Rig is

- A:-Rs. 2000
- B:-Rs. 2100
- C:-Rs. 2250
- D:-Rs. 3100

Correct Answer:- Option-A

Question73:-Yearly tax for a Tractor is

- A:-Rs. 750
- B:-Rs. 800
- C:-Rs. 880
- D:-Rs. 920

Correct Answer:- Option-C

Question74:-Rate of onetime tax of Motor Car (other than electric vehicle) having purchase value of 21 lakh is

- A:-20% of the purchase value of the vehicle
- B:-21% of the purchase value of the vehicle
- C:-22% of the purchase value of the vehicle
- D:-23% of the purchase value of the vehicle

Correct Answer:- Option-B

Question75:-Rate of tax of a private service vehicle for personal use (NTV) other than electric vehicle having purchase value Rs. 12 lakh is

- A:-13% of the purchase value of the vehicle
- B:-14% of the purchase value of the vehicle
- C:-17% of the purchase value of the vehicle
- D:-18% of the purchase value of the vehicle

Correct Answer:- Option-A

Question76:-Rate of onetime tax of motor cycle (other than electric vehicle) having purchase value upto rupees one lakh is

- A:-8%
- B:-9%
- C:-9.5%
- D:-10%

Correct Answer:- Option-D

Question77:-Rate of onetime tax for three wheelers, tricycle, rickshaw's other than electric vehicles is

- A:-7% of the purchase value of the vehicle
- B:-8% of the purchase value of the vehicle
- C:-9% of the purchase value of the vehicle
- D:-10% of the purchase value of the vehicle

Correct Answer:- Option-B

Question78:-Percentage of onetime tax to be levied for motor vehicle originally registered in other states on 01.04.2007 and migrated to this State on 01.07.2012

- A:-64%
- B:-65%
- C:-67%
- D:-68%

Correct Answer:- Option-C

Question79:-Rate of tax of Electric Motor Car is

- A:-5% of the purchase value of the vehicle
- B:-6% of the purchase value of the vehicle
- C:-7% of the purchase value of the vehicle
- D:-7.5% of the purchase value of the vehicle

Correct Answer:- Option-A

Question80:-Rate of onetime tax of Motor Car other than (Electric Vehicle) having purchase value of Rs. 17.5 lakh is

- A:-13% of the purchase value of the vehicle
- B:-14% of the purchase value of the vehicle
- C:-15% of the purchase value of the vehicle
- D:-16% of the purchase value of the vehicle

Correct Answer:- Option-D

Question81:-The rate of tax in respect of vehicles other than fitted with pneumatic tyres shall be

- A:-125%
- B:-150%
- C:-160%
- D:-200%

Correct Answer:- Option-B

Question82:-Onetime tax in respect of construction equipment vehicle introduced with effect from

- A:-01.04.2006
- B:-01.04.2018
- C:-01.04.2010
- D:-01.04.2011

Correct Answer:- Option-C

Question83:-Rate of tax of contract carriage with sleeper berths more than 6 passenger but more than 12 passengers is

- A:-Rs. 1000
- B:-Rs. 1100
- C:-Rs. 1200
- D:-Rs. 1500

Correct Answer:- Option-A

- Question84:-Grace period for payment of tax in respect of goods carriage is  
A:-14 days from the commencement of quarter  
B:-325 days from the commencement of quarter  
C:-30 days from the commencement of quarter  
D:-One month from the commencement of quarter  
Correct Answer:- Option-D
- Question85:-Grace period for payment of tax in respect of contract carriage is  
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:-One month from the commencement of quarter  
Correct Answer:- Option-B
- Question86:-Grace period for payment of tax in respect of newly purchased non transport vehicle (other than onetime tax) is  
A:-from the date of purchase  
B:-7 days from the date of purchase  
C:-10 days from the date of purchase  
D:-14 days from the date of purchase  
Correct Answer:- Option-D
- Question87:-Grace period for payment of tax in respect of stage carriage is  
A:-45 days from the date of commencement  
B:-30 days from the date of commencement  
C:-14 days from the date of commencement  
D:-7 days from the date of commencement  
Correct Answer:- Option-A
- Question88:-Grace period for payment of balance tax become payable within the quarter consequent on the grant of exemption  
A:-with the quarter  
B:-along with the payment of tax due for the succeeding period  
C:-7 days from the date of endorsement of tax  
D:-14 days from the date of endorsement of tax  
Correct Answer:- Option-C
- Question89:-Grace period for payment of balance tax in respect of newly purchased transport vehicle  
A:-At the time of registration  
B:-7 days from the date of endorsement of tax  
C:-14 days from the date of endorsement of tax  
D:-30 days from the date of endorsement of tax  
Correct Answer:- Option-B
- Question90:-Grace period for payment of balance tax due to enhancement of rate of tax  
A:-Along with the payment of tax due for the succeeding period  
B:-Within the quarter  
C:-7 days from the date of endorsement of tax  
D:-14 days from the date of endorsement of tax  
Correct Answer:- Option-A
- Question91:-The computerized form of tax license is in  
A:-Form A  
B:-Form C  
C:-Form CMTL  
D:-Form CTL  
Correct Answer:- Option-D
- Question92:-The additional tax to be paid beyond 6 months after the grace period for yearly tax is  
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 quarter or part thereof  
D:-50% of the tax due for three quarter or part thereof  
Correct Answer:- Option-B
- Question93:-The additional tax to be paid within 6 months after the grace period for yearly tax is  
A:-25% of the tax due for one quarter or part thereof  
B:-25% of the tax due for two quarter or part thereof  
C:-25% of the tax due for one year or part thereof  
D:-25% of the tax due for three years or part thereof  
Correct Answer:- Option-C
- Question94:-The additional tax to be paid within 3 months after the grace period for quarterly tax is  
A:-20% of the tax due for one month or part thereof  
B:-20% of the tax due for quarter or part thereof  
C:-20% of the tax due for six months or part thereof  
D:-20% of the tax due for one year or part thereof  
Correct Answer:- Option-B
- Question95:-The additional tax to be paid within 1 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 month or part thereof  
C:-10% of the tax due for one month or part thereof  
D:-10% of the tax due for one year or part thereof  
Correct Answer:- Option-A
- Question96:-SRO No.76/2001 is related to  
A:-District Rural Development Agency  
B:-District Rural Driving Agency  
C:-Divisional Road Development Agency  
D:-District Road Development Agency  
Correct Answer:- Option-D
- Question97:-SRO No.610/99 is connected with  
A:-Physically handicapped persons  
B:-Regional Cancer Centre  
C:-Reduction in Tax Charitable Organisations and Schools  
D:-Defence Personals  
Correct Answer:- Option-C

Question98:-The tax licence of Green Tax shall be in

- A:-Form E
- B:-Form GTL
- C:-Form GST
- D:-Form F

Correct Answer:- Option-B

Question99:-Period within which previous intimation of non-use in Form 'G' shall be filed for claiming for 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

Question100:-SRO No.878/75 is connected to with

- A:-Regional Cancer Centre
- B:-Vehicles used for agricultural operation
- C:-Exemptions and Reductions in tax of Motor Vehicles
- D:-KSRTC Vehicle

Correct Answer:- Option-C