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Government of Kerala
2026

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കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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ചൊവ്വ
Thiruvananthapuram,
Tuesday

2026 ഒക്ടോബർ 27
27th October 2026
1202 തുലാം 10
10th Thulam 1202
1948 കാർത്തികം 5
5th Karthika 1948

നമ്പർ
No. 2873

GOVERNMENT OF KERALAM

Transport (B) Department

NOTIFICATION

G.O.(P) No.28/2026/TRANS *Dated, Thiruvananthapuram, 26th October, 2026.*

S. R. O. No. 874/2026

WHEREAS, rule 5 of the Kerala Motor Vehicles Taxation Rules, 1975 stipulates the period within which tax shall be paid in respect of motor vehicles specified in the Schedule to the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976);

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AND WHEREAS, Government have noticed that a large number of motor vehicles are in tax arrears over a long period and the whereabouts of most of the vehicles are unknown or are in a dilapidated condition or the vehicles are already dismantled or stolen;

AND WHEREAS, as per notification issued under G.O.(P) No.91/2014/Tran. dated 29th December, 2014 and published as S. R. O. No. 813/2014 in the Kerala Gazette Extraordinary No.3173 dated 29th December, 2014, a Scheme for one time settlement of tax arrears was implemented for motor vehicles which are in tax arrears of five years or more;

AND WHEREAS, as per notification issued under G.O.(P) No.62/2016/Tran. dated 21st November, 2016 and published as S.R.O. No. 735/2016 in the Kerala Gazette Extraordinary No.2097 dated 7th December, 2016, Government have re-introduced the Scheme for one time settlement as it was found successful in recouping the pending remittances;

AND WHEREAS, as per notification issued under G.O.(P) No.14/2020/Tran. dated 23rd March, 2020 and published as S.R.O. No.252/2020 in the Kerala Gazette Extraordinary No.1005 dated 30th March, 2020, Government have reintroduced the Scheme for one time settlement;

AND WHEREAS, as per notification issued under G.O.(P) . No.11/2022/Trans dated 1st April, 2022 and published as S.R.O. No.334/2022 in the Kerala Gazette Extraordinary No.1132, dated 1st April, 2022, Government have introduced the Scheme once again for one time settlement which was valid

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up to 31st March, 2023;

AND WHEREAS, as per notification issued under G.O. (P)No.5/2023/Trans. dated 31st March, 2023 and published as S.R.O. No. 451/2023 in the Kerala Gazette Extraordinary No.1226 dated 31st March, 2023, Government have introduced the Scheme once again for one time settlement which is valid up to 31st March, 2024;

AND WHEREAS, as per notification issued under G.O.(P)No.6/2024/Trans. dated 30th March, 2024 and published as S.R.O. No. 350/2024 in the Kerala Gazette Extraordinary No. 1215 dated 30th March, 2024, Government had introduced a scheme for one time settlement of tax arrears which was valid up to 31st March, 2025;

AND WHEREAS, Government have received representations requesting to re-introduce the One Time Settlement Scheme as significant number of motor vehicles still remain in tax arrears, and Government have decided to re-introduce the Scheme for one time settlement of tax for vehicles which are in tax arrears for four years or more due to various reasons, accumulated up to 31st March, 2026, in the interest of the public and to clear long-pending arrears;

NOW THEREFORE, in exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) read with rule 5 of the Kerala Motor Vehicles Taxation Rules, 1975, the Government of Kerala hereby order that the vehicle tax arrears as on 31st March, 2026 in respect of the categories of vehicles specified in column (2) of the Table below shall be paid at the rate specified in column (3) for the period specified in column (4) thereof as a One Time Settlement (OTS) and this facility shall be available up to 31st March,

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2027 and that the vehicle owners opting to remit arrears under this Scheme shall be exempted from the remittance of Green Tax under section 3A and exempted from the production of the Registration Certificate and receipt of contribution towards the Kerala Motor Transport Workers' Welfare Fund under sub-sections (3), (7), and (8) of section 4 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976);

TABLE

Sl. No.	Category of Vehicle	Rate of Tax	Maximum period up to which tax arrears can be settled
(1)	(2)	(3)	(4)
1.	Non-Transport Vehicle	40% of the tax arrears for the last four years up to 31st March, 2026 (including additional tax and interest)	31st March, 2026
2.	Transport Vehicle	30% of the tax arrears for the last four years up to 31st March, 2026 (including additional tax and interest)	31st March, 2026

Note : This One Time Settlement Scheme for tax arrears accumulated up to 31st March, 2026 is granted strictly as a one-time measure. No further One Time Settlement or tax concessions will be granted in the future arrears accrued up to 31st March, 2026.

Provided that further demand for tax in respect of vehicles that are stolen, dismantled, fully destroyed, unfit for reuse, or whose whereabouts are unknown

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shall be exempted from tax liability upon submission of an application along with supporting documents, subject to verification and inspection by the competent authority.

Provided further that owners of vehicles against whom revenue recovery proceedings have been initiated can avail of this facility. When the owners remit the requisite collection charges along with the settled tax amount, the revenue recovery proceedings can be ceased.

Provided further that the period for which tax collected by way of revenue recovery or tax exempted on account of filing of G Form or any other manner shall be included for computing the period of tax arrears for the last four years as on 31st March,2026.

Provided further that the amount of tax so collected or amount of tax so exempted shall be excluded for computing the arrears of tax.

Provided further that while calculating tax arrears, if the tax is exempted or tax at reduced rate or idle/Non Transport Vehicle rate, if any, is due for a vehicle for a particular period during the last four years as on 31st March, 2026, but tax at a higher rate is also due along for any period prior to the last four years such higher rate of tax shall prevail for the respective tenure in the aforesaid period, for which tax is exempted or tax at reduced or idle/Non Transport Vehicle rate is due.

Provided further that the vehicle owners utilizing this scheme shall pay vehicle taxes promptly and regularly in future. Any vehicle owner who defaults on motor vehicle tax payments, subsequent to availing the benefits of One Time Settlement Scheme, will permanently be disqualified from receiving similar tax

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concessions or One Time Settlement Scheme benefits in the future.

Provided also that if any vehicle which was granted exemption/settlement under this scheme is subsequently found to be used on public roads in contravention of the declaration/undertaking submitted, the registered owner or possessor shall be liable to pay the entire arrears of tax along with applicable additional tax and interest with effect from 1st April, 2026.

By order of the Governor,

D BALAMURALI I A S

Special Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Government have decided to re-introduce the One Time Settlement (OTS) Scheme for realizing long-pending motor vehicle tax arrears accrued up to 31st March, 2026 for both Transport and Non-Transport vehicles. The scheme allows complete clearance of tax liabilities up to 31st March, 2026 by paying a specified percentage of arrears accrued during the four-year period ending 31st March, 2026. It also provides relief from future tax demands for vehicles that are destroyed, dismantled, stolen, or untraceable subject to verification.

The notification is intended to achieve the above object.

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