

The Odisha Gazette

EXTRAORDINARY
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***The Orissa Motor Vehicles Taxation Act, 1975**

Orissa Act No. 39 of 1975

An Act to consolidate and amend the law relating to Taxation on Motor Vehicles

Be it enacted by the Legislature of the State of Orissa in the Twenty-sixth Year of the Republic of India as follows :

1. Short title, extent and commencement. - (1) This Act may be called the Orissa Motor Vehicles Taxation Act, 1975.

(2) It extends to the whole of the State of Orissa.

(3) ¹[It shall come in to force on such date as the State Government may, by notification, appoint in that behalf.]

2. Definition. - In this Act unless the context otherwise requires-

²(a) "**gross vehicle weight**" means in respect of any vehicle the total weight of the vehicle and load certified and registered by the registering authority under the Motor Vehicles Act as permissible for that vehicle;

(b) "**motor vehicle or vehicles**" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and trailer, but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding thirty five cubic centimetres;

(c) "**Motor Vehicles Act**" means the Motor Vehicles Act, 1988 (59 of 1988) as amended from time to time;

(d) "**Motor Vehicles Rules**" means the Motor Vehicles Rules made under the Motor Vehicles Act;

(e) "**prescribed**" means prescribed by rules made under this Act;

*. Published vide Orissa Gazette Extraordinary No. 1556/16.9.1975-Notification No. 11768-Legislative/12.9.1975.

1. Come into force w.e.f. 1st October, 1975 vide Transport Deptt. Notfn No. 13476 T.L.C. - 4/75 - T/25.9.1975

2. Clauses (a) to (d) Substituted vide Orissa Act No. 12 of 1993 w.e.f. 1.6.1993

- (f) **"quarter"** means a period of three months commencing on the first day of April, the first day of July, the first day of October or the first day of January in each year;
- (g) **"registered"** means the person in whose name a motor vehicle is registered under the Motor Vehicles Act and the rules made thereunder;
- (h) **"registration"** means registration under the Motor Vehicles Act and the rules made thereunder;
- (i) **"tax"** means the tax leviable under this Act;
- (j) **"Taxing Officer"** means any person appointed by the State Government by notification to exercise the powers and perform the duties conferred or imposed upon a Taxing Officer by or under the provisions of this Act within such area as may be specified in the notification;
- (k) **"tax token"** means a ticket to be displayed on a motor vehicle as an indication that the tax has been duly paid or that no tax is payable;
- (l) **"Transport Commissioner"** means the Transport Commissioner appointed by the State Government;
- (m) **"unladen weight"** means the weight of a vehicle or a trailer including all equipment ordinarily used with the vehicle or trailer when working ¹[excluding] the weight of a driver or attendant; and where alternative part or bodies are used the unladen weight the vehicle means the weight of the vehicle with the heaviest such alternative part or body;
- (n) **"Year"** means the financial year;
- (o) "all words and express on used in this Act but not defined shall have the same meanings as have been respectively assigned to them under the Motor Vehicles Act and the Motor Vehicles Rules.

3. Levy of tax. - (1) Subject to the other provisions of this Act, ²[x x x] there shall be levied on every motor vehicle used or kept for use within the State a tax at the rate specified in ³[Schedule-I] ⁴[Schedule-III];

(2) The State Government may by notification from time to time, increase the rate of tax specified in ³[Schedule-I] ⁴[Schedule-III];

Provided that such increase shall not exceed fifty percent of the rate specified in ³[Schedule-I] ⁴[Schedule-III];

(3) All references made in this Act to [Schedule-I] [Schedule-III]; shall be construed as references to ³[Schedule-I] ⁴[Schedule-III]; as for

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1. Substituted vide Orissa Act No. 12 of 1993 w.e.f. 1.6.1993
 2. Omitted vide Orissa Act No. 12 of 1993 - w.e.f. 25.02.2005
 3. Substituted *ibid*.
 4. Inserted vide Orissa Act 3 of 2005 - w.e.f. 25.2.2005
 5. deleted vide Orissa Act 3 of 2005 - w.e.f. 25.2.2005

the time being amended in exercise of the powers conferred by this section.

¹[x x x]

²**[3A. Levy of additional tax.** - (1) Subject to the other provisions of this Act, [there shall be levied on every public service vehicle and goods carriage] used or kept of use within the State, an additional tax at a rate specified in ³[Schedule-I].

(2) The State Government may, by notification from time to time, increase the rate of additional tax specified in ³[Schedule-I] :

Provided that such increase shall not exceed fifty per cent of the rate specified in ³[Schedule-I].

(3) The provisions contained in Sub-section (3) of section 3 ⁴[x x x] Sub-section (1) to (3) of section 4, Sections 6 and Sections 11 to 20 shall mutatis mutandis apply in relation to the additional tax payable under Sub-section (1) as they apply in relation to the tax payable under section 3.]

⁵[3B. x x x]

4. Payment of tax and declaration of liability. - (1) The tax shall be paid in advance within such time and such manner as may be prescribed, to the Taxing Officer by the registered owner of person having possession or control of the vehicle.

(2) The period in respect of which tax is to be paid under Sub-section (1) may be-

(a) a year at the rate specified in [Schedule-I] hereinafter referred to as the annual rate; or

(b) one or more quarters at one-fourth of the annual rate for each quarter; or

(c) any period less than a quarter expiring on the last date of any quarter at one-twelfth of the annual rate of every month or part of a month comprising such period :

Provided that in the case of a vehicle and annual rate of tax in respect of which does not exceed [five hundred rupees] the tax shall be paid either annually or for a period of two quarters at a time :

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1. deleted vide Orissa Act 3 of 2005 - w.e.f. 25.2.2005
 2. Inaerted vide Sec 3 of Orissa Act. No. 2 of 1986 - w.e.f 18.10.1985
 3. Substituted vide Orissa Act No. 12 of 1993 w.e.f. 1.6.1993
 4. deleted vide Orissa Act 3 of 2005 - w.e.f. 25.2.2005
 5. Omitted vide Orissa Act No. 12 of 1993 w.e.f. 1.6.1993
 6. Inserted vide Section 3 of the Orissa Act No. 2 of 1986

¹[Provided further that the State Government may, by notification, allow payment of tax monthly in respect of any motor vehicle or class of motor vehicles and in such case one-twelfth of the annual rate of tax specified in ²[Schedule-I] is to be paid for each month]; and

(3) Notwithstanding anything contained in this section, the State Government may, by notification, from time to time, direct that a temporary tax token may be issued in respect of a [vehicle] plying temporarily in the State on payment of such tax and subject to such conditions as may be specified in the notification :

³[x x x]

(4) At the time of making of payment of tax for any period under Sub-section (1)-

(a) a valid certificate of registration and a valid certificate of insurance in respect of the motor vehicle complying with the provisions of the Motor Vehicles Act, shall be produced before the Taxing Officer; and

(b) there shall be delivered to the Taxing Officer a declaration in duplicate in the prescribed form with the proscribed particulars specifying the Taxing Officer from whom the tax token, if any, had been last obtained and showing that the tax payable for the vehicle is the amount actually paid.

¹[4A. Levy and payment of one-time tax - ²[(1)Notwithstanding anything contained in sections 3 and 4, but subject to other provisions of this Act there shall be levied and paid in respect of every vehicle of the description specified in items 1 and 2 of Schedule I and every vehicle being motor car including jeep, which is used personally or kept for personal use, covered under item 6 of the said Schedule, motor cab and maxi cab covered under item 4(B) of the said Schedule, Omnibus, private service vehicle covered under item 5A, and educational Institution buses covered under item 5B of that Schedule which does not carry more than twelve persons excluding driver, one time tax at the rate specified in Schedule III:

Provided that in case of a motor vehicle which,

(i) is already, on road in the State of Odisha prior to the commencement of the Odisha Motor Vehicles Taxation (Amendment) Act, 2017 (hereinafter referred to as the appointed date); or

(ii) has been purchased or acquired outside Odisha but brought to Odisha on or after the appointed date; or

(iii) is acquired after the appointed date to a motor vehicle for which one time tax is payable,

1. Inserted vide Section 3 of the Orissa Act No. 2 of 1986.
2. Substituted vide Orissa Act No. 12 of 1993 w.e.f. 1.6.1993.
3. deleted vide Orissa Act No. 12 of 1993 w.e.f. 1.6.1993.
4. Inserted vide Orissa Act No. 8 of 1989 - w.e.f. 1.6.1989.
5. Substituted by O.G.E. No. 1996, dt. 21.11.2017

the one time tax shall be such as may remain after deducting from the usual one time tax, one-fifteenth for each completed year for which tax has been paid, but in no case, such tax shall be less than one-tenth of such usual one time tax.

Explanation I. - For the purpose of this section, the expression "Usual one time tax" means such rate of tax as specified in Schedule III payable in respect of such vehicle, calculated on the basis of the cost of such vehicle prevalent on the date of its first registration.

Explanation II. - For the purpose of this section, the cost of vehicle shall include taxes and duties charged by the Dealer as mentioned in the invoice:

Provided further that there shall be levied and paid in respect of every e-cart and e-rickshaw, one time tax at the rate of three per centum of the cost of such vehicle:

Provided also that the vehicle, in respect of which one time tax has already been realized, shall not be liable to pay tax as specified in Schedule II.

(2) The levy and payment of one-time tax shall be for the life-time of the vehicle in respect of which such tax is paid.

(3) The levy and payment of one-time tax shall be compulsory in respect of vehicles registered on or after the appointed date and optional in respect of the vehicles registered prior to that date.

¹[(4) Where, after payment of one-time tax, a vehicle is removed to any other state on transfer of ownership or change of address, or its registration is cancelled for any reason other than that mentioned in Sub-section (5) of section 55 of the Motor Vehicles Act 59 of 1988 ²[x x x] the owner of the vehicle shall be entitled to a refund which shall be the balance of the one-time tax paid by him under Sub-section (1) as may remain after deducting from such tax one-tenth thereof for each completed year or part thereof commencing on the date from which the one-time tax was paid till the date on which the vehicle is so removed or its registration is so cancelled or the vehicle is so altered, as the case may be :]

²[x x x]

³[x x x]

(6) The provisions of Sections 10 and 16 relating to temporary discontinuance of the use of vehicle and rebate on payment of tax, respectively, shall not apply to a vehicle in respect of which one-time tax is leviable under this section.]

²[x x x]

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1. Inserted vide Orissa Act 21 of 1990 - w.e.f. 1.12.1990.
 2. deleted vide Orissa Act 3 of 2005 - w.e.f. 25.2.2005.
 3. Omitted vide Orissa Act No. 8 of 2003 w.e.f. 13.2.2003.

¹[4-B. Levy and payment of one time tax on goods carriage:-

(1) Notwithstanding anything contained in Sections-3 and 4 of this Act, but subject to other provisions of this Act, there shall be levied and paid in respect of every goods carriage of the description specified in item 3 of Schedule I, the gross vehicle-weight of which does not exceed 3000 kilograms, one time tax at the rate equal to 10 times of the annual rate of tax in respect thereof as specified in Schedule I or ²[six percentum] of the cost of such vehicle, whichever is higher.

(2) The levy and payment of one time tax shall be for the life time of the goods carriage in respect of which such tax is paid.

(3) The levy and payment of one time tax shall be compulsory in respect of goods carriage referred to in sub-section (1) registered on or after the commencement of the Orissa Motor Vehicles Taxation (Amendment) Ordinance, 2010.

(4) The provisions of sections 10 and 16 relating to temporary discontinuance of the use of vehicles and rebate on payment of tax, respectively, shall not apply to the goods carriage in respect of which one time tax is leviable under this section.

³[4C. Levy and payment of one time tax on tractor and trailer:-

(1) Notwithstanding anything contained in sections 3 and 4 of this Act, but subject to other provisions of this Act, there shall be levied and paid in respect of every tractor or trailer or tractor and trailer in combination of the description specified in item 5 of Schedule I, the laden weight of which does not exceed 9500 kilograms, one time tax at the rate equal to three percentum of the cost of such vehicle:

Provided that in case of a vehicle which-

(i) is already on road in the State of Odisha prior to the commencement of the Odisha Motor Vehicles Taxation Amendment Act, 2017 (here in after, referred to as the appointed date); or

(ii) has been purchased or acquired outside Odisha but brought to Odisha on or after the appointed date, the one time tax shall be such as may remain after deducting from the usual one time tax, one-fifteenth for each completed year for which tax has been paid, but in no case, such tax shall be less than one-tenth of such usual one time tax.

1. Inserted vide (O.A. No. 3 of 2010) O. G. Ext. No. 1198 dated 2.8.2010.

2. Substituted vide (O.A. No. 19 of 2017) O. G. Ext. No. 1986 dated 21.11.2017.

3. Inserted vide (O.A. No. 19 of 2017) O. G. Ext. No. 1986 dated 21.11.2017.

Explanation I.- For the purpose of this section, the expression "usual onetime tax" means such amount of tax payable in respect of such vehicle, calculated on the basis of three per centum of the cost of such vehicle prevalent on the date of its first registration.

Explanation II.- For the purpose of this section, the cost of vehicle shall include taxes and duties charged by the Dealer as mentioned in the invoice-

(2) The levy and payment of one time tax shall be for the life time of the tractor and trailer in respect of which such tax is paid,

(3) The levy and payment of one time tax shall be compulsory in respect of tractor and trailer referred to in sub-section (1) registered on or after the appointed date.

(4) The provisions of sections 10 and 16 relating to temporary discontinuance of the use of vehicles and rebate on payment of tax, respectively, shall not apply to the tractor and trailer referred to in sub-section (1) in respect of which one time tax is leviable under this section.

4D. Levy of Green Tax : (1) There shall be levied and paid a surcharge called "green tax" in addition to the tax levied under sections 3, 3A, 4A, 4B or 4C, in respect of every ,

(a) transport vehicle suitable for use on road which has completed fifteen years from the date of its registration amounting to four thousand rupees, at the time of renewal of fitness certificate as per section 56 of the Motor Vehicle Act; and

(b) vehicles other than transport vehicles, suitable for use on road which has completed fifteen years from the date of its registration; amounting to one thousand rupees at the time of renewal of certificate of registration as per sub-section (10) of section 41 of the Motor Vehicle Act.

(2) The surcharge levied under sub-section (1) shall be paid in such manner as may be prescribed;

5. Tax payable by Manufacturers and Dealers. - Notwithstanding the provisions contained in [Sections 3, 3-A, 4 or 4-A], a tax at the annual rate specified below shall be paid in advance by a manufacturer or dealer in motor vehicles in respect of the vehicles in his possession in the course of his business as such manufacturer or dealer under the authorisation of trade certificate granted under the Motor Vehicles Rules :.

1. Substituted vide (O.A. No. 3 of 2010) O.G.E Ext. No. 1198 dated 2.8.2010.

2.1 Substituted vide (O.A. No. 19 of 2017) O.G.E Ext. No. 1986 dated 21.11.2017.

¹ [Description of motor vehicle]	Annual rate
1. Motor Cycles-	
(a) where the total number of vehicles does not exceed ten.	Rs. 2000.00
(b) where such total number exceeds ten.	Rs. 2000.00 Plus Rs. 200.00 for each vehicle ex ceeding ten
2. Motor vehicles other than Motor Cycles weighing not more than 3048 kilograms unladen—	
(a) where the total number of vehicles does not exceed ten.	Rs. 5,000.00
(b) where such total number exceeds ten.	Rs. 5000.00 Rs. 500.00 for each vehicle ex ceeding ten.
3. Motor vehicles weighing more than 3048 kilograms unladen—	
(a) where the total number of vehicles does not exceed ten.	Rs. 10,000.00
(b) where such total number exceeds ten.	Rs. 10,000.00 Rs. 1000.00 for each vehicle ex ceeding ten.]

6. Payment of ¹[differential tax]. - (1) When any motor vehicle, in respect of which tax for any period has been paid, is altered during such period or purpose to be used during such period in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person having possession or control of the vehicle, shall pay to the Taxing Officer ¹[differential tax] of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of the alteration or proposed user, as the case may be.

(2) The payment of ¹[differential tax] under Sub-section (1) shall be made within such time and in such manner as may be prescribed and the provisions of Sub-section (4) of section 4 shall, mutatis mutandis apply to the payment of such tax.

Explanation I - In determining the [differential tax] any broken period in a month shall be considered as a full month.

1. Substituted vide (O.A. No. 3 of 2010) O.G.E Ext. No. 1198 dated 2.8.2010.

2. Substituted vide Orissa Act No. 2 of 1986

Explanation II - A motor vehicle shall be deemed to have been altered if there is a change in its construction, design or adaptation or if there is a change in the manner of its actual user irrespective of the fact as to whether such alteration has or has not been taken notice by the registering authority under ¹[section 52] of the Motor Vehicles Act.

²[7. Grant of tax token and receipt on payment of tax. - When a person pays tax under sections 4, 4A, 48, 4C, 4D, 5 and 6 in respect of motor vehicles, the taxing Officer shall grant to such person a receipt in such manner and in such form as may be prescribed specifying therein the vehicle number, the period and amount of tax paid and such other particulars as may be prescribed.]

²[8. Endorsement in registration Certificate when no tax payable and] - (1) Where no tax is payable for any period in respect of any motor vehicle, the registered owner or the person having possession or control of such vehicle shall, in accordance with rules made in that behalf, deliver to the Taxing Officer a declaration in duplicate in the prescribed form with the prescribed particulars signifying that no such tax is payable, accompanied by a valid certificate of registration and valid certificate of insurance complying with the provisions of the Motor Vehicles Act and the rules made thereunder.

²(2) The Taxing Officer on being satisfied that no tax is payable, shall make an entry in the certificate of registration to the said effect.]

9. ³[x x x]

10. Prior intimation of temporary discontinuance of use of a vehicle. - (1) Whenever any motor vehicle is intended not to be used for any period, the registered owner or person having possession or control thereof shall on or before the date of expiry of the term for which tax has been paid, deliver to the Taxing Officer, an undertaking duly signed and verified in the prescribed form and manner specifying the period aforesaid and the place where the motor vehicle is to be kept alongwith such other particulars as may be prescribed and the registration certificate, fitness certificate, permit and tax token, then current and shall from time to time by delivering, further undertakings give prior intimation to the concerned Taxing Officer of the extension, if any, of the said period and the changes, if any, of the place where the motor vehicle shall be kept :

Provided that no such undertaking shall relate to a period exceeding one year at a time.

(2) If at any time during the period covered by an undertaking as aforesaid the motor vehicle is found being used or is kept at a place in contravention of any such undertaking, such vehicle shall, for the

1. Substituted vide Orissa Act 12 of 1993 w.e.f. dt. 1.6.1993
2. Substituted vide (O.A. No. 19 of 2017) O.G. Ext. No 1986 dt. 21.11.2017
3. Omitted vide (O.A. No. 19 of 2017) O.G. Ext. No 1986 dt. 21.11.2017

purpose of this Act be deemed to have been used throughout the said period without payment of tax.

(3) In the absence of any undertaking delivered under Sub-section (1) every motor vehicle liable to tax under this Act shall be deemed to have been used or kept for use within the State.

11. Refund of tax. - (1) When any person has paid tax in respect of a motor vehicle, he shall be entitled to a refund-

- (a) where an undertaking has been delivered under Sub-section (1) of section 10 in respect of such motor vehicles, which has not, in the opinion of Taxing Officer, been found to be false, by the time the application for a refund is made, and the period specified in the said undertaking, comprises any period for which tax has been paid in respect of such vehicle, for each complete calendar month of the period for which tax has been paid and which remained unexpired on the date of delivery of the said undertaking, of an amount equal to one-twelfth of the annual tax payable on such vehicle;
- (b) where excess tax has been paid for any period due to over assessment by the Taxing Officer or otherwise, of the amount paid in excess of the tax payable; and
- (c) where, after payment of tax in respect of a vehicle, it is found that the vehicle is not subject to tax, of the tax so paid :

Provided that no such refund shall be made unless the person claiming the refund has made an application in that behalf to the concerned Taxing Officer within one year from the date on which the refund became due and every such refund shall be subject to such conditions as may be prescribed.

(2) Any amount due to be refunded under Clause (a) or Clause (b) or Sub-section (1) may, at the option of the applicant, be adjusted towards the tax due for any subsequent period :

Provided that if any tax or penalty due from the applicant in respect ¹[of] any previous period remains outstanding, the amount to be refunded shall be first adjusted towards the outstanding dues and the balance, if any, shall be refunded.

12. Liability of successor to pay arrears. - (1) If the tax leviable in respect of any motor vehicle unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or con-

1. Substituted noftn. No. 16006-Legis,- 29/75-L22 dt 3.12.1975

trol of such vehicle shall be liable to pay the said tax to the Taxing Officer.

(2) Nothing contained in this section shall be deemed to ¹[affect] the liability of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle, for payment of the said tax.

13. Penalty for failure to pay. - ²[(1) If the tax due in respect of any motor vehicle has not been paid as specified in ³[Sections 4 and 4-A], the registered owner or the person having possession or control thereof shall, in addition to payment of tax due, be liable to pay penalty which may extend to ²[twice the tax due] in respect of that vehicle to be levied by such officer by order in writing and in such manner as may be prescribed.

(1-A) Notwithstanding anything contained in Sub-section (1), if the tax due in respect of any vehicle plying under a National permit scheme or a Zonal permit scheme is not paid as specified in the said scheme or otherwise, the registered owner or the person having the possession or control thereof shall, in addition to payment of tax due, be liable to pay the penalty specified in the said scheme or otherwise in respect of that vehicle in such manner as may be prescribed.]

⁴[x x x].

(2) The penalty imposed under Sub-section (1) shall be without prejudice to the liability, if any, that may be incurred under any of the other provisions of this Act or the rules made thereunder but no such penalty shall be imposed without giving the party concerned a reasonable opportunity of being heard.

14. Recovery of tax and penalty. - (1) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 13 may be recovered as arrears of public demand ¹[or in accordance with the provisions contained in Schedule-II].

¹[1-A. Any tax levied under this Act shall be deemed to be a first charge on the vehicle to which it relates.]

(2) The motor vehicle in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under section 13 or its accessories may be distrained and sold in pursuance of this section whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

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1. Substituted nofn. No. 16006-Legis,- 29/75-L22 dt 3.12.1975
 2. Substituted vide Sec. 6 of Orissa Act No. 2 of 1986 - w.e.f. 18.10.1986.
 3. Substituted vide Orissa Act No. 22 of 1990 - w.e.f 1.12.1990
 4. Deleted vide Orissa Act No. 22 of 1990
 5. Inserted vide Orissa Act No. 12 of 1993 - w.e.f. 1.6.1993

(3) Notwithstanding anything contained in this Act or the rules made thereunder, no person shall be liable to tax or penalty accruing for any period on account of any motor vehicle, the tax or penalty due in respect of which as already been paid by some other person.

15. Exemption. - (1) The State Government may by notification make an exemption, reduction in the rate or other modification in regard to the tax payable-

- (i) by any person or class of persons; or
- (ii) in respect of any motor vehicle or class of motor vehicles.

(2) Every notification issued under Sub-section (1) shall, as soon as may be after it is issued, be laid before the State Legislature for a total period of fourteen days which may be comprised in one or more sessions.

16. Rebate on payment of annual tax in advance. - (1) A rebate of five per centum on the amount of annual tax payable in respect of a motor vehicle shall be allowed if such annual tax is paid in advance.

17. Powers of Police Officer and other officers. - (1) Any Taxing Officer any police Officer in uniform not below the rank of Sub-Inspector, or any officer of the State Motor Vehicles Department not below the rank of Junior Inspector of Motor Vehicles or any other Officer specially authorised by the Transport Commissioner in this behalf may-

- (a) enter at any time between sunrise and sunset any premises where he has reason to believe that a motor vehicle is kept; or
- (b) require the driver of any motor vehicle In any public place to stop such vehicle and cause it to remain ¹[stationary] so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of tax ²[including the penalty, if any, levied under section 13] in respect of such vehicle has been paid and the tax has been obtained.

(2) While proceeding under Sub-section (1) the officer may, if the tax ²[or the penalty, if any, or both tax and penalty] has not been paid in accordance with the ¹[provisions] for this Act, seize the motor vehicle and detain it till the tax ²[or the penalty, or both, as the case may be,] is paid and ¹[on such seizure] the officer shall take or cause to be taken any steps he may consider proper for the temporary safe custody of the vehicle; and the registered owner, the person having possession or control of the vehicle and the driver thereof shall be bound

1. Substituted by Notfn. No. 16006-Legis 29/75 L/22/dt 23.12.1975

2. Substituted vide Orissa Act No. 12 of 1993 w.e.f. 1.6.1993

to comply with all orders and directions as the said officer may in respect of the movement of such vehicle, issue for giving effect to such seizure :

Provided that no such seizure shall be made and no such vehicle shall be retained in custody except in such manner, under such circumstances and subject to such conditions as the State Government, having regard to the reasonable convenience and facility of transport of the passengers and goods, if any, may prescribe.

18. Appeal. - (1) Any person aggrieved by any order or direction of the Taxing Officer or by seizure made under Sub-section (2) of section 17 may, within prescribed time and in the prescribed manner, prefer an appeal to such authority on payment of such fees, if any, as may be prescribed.

(2) Every appeal shall be heard and disposed of in the prescribed manner.

(3) Every decision on such appeal shall, subject to the provisions of section 19, be final and shall not be called in question in any Court of law

19. Revisions. - Any person aggrieved by any order of the appellate authority passed under section 18 may, within sixty days from the date of the order and in the prescribed manner, apply to the prescribed authority praying for a revision of such order on the ground that the decision is not in conformity with law and said revisional authority may pass order in relation to the order under revision as it deems fit :

Provided that the revisional authority may on his own motion call for the record of any case in which an order has been passed or a direction has been given by the Taxing Officer, or which relates to seizure of the vehicle under section 17 or in which an order has been passed by the appellate authority and may pass such an order in relation to the case as it deems fit, if it finds that the order in question was without jurisdiction or illegal ¹[or erroneous in so far as it is prejudicial to the interest of revenue] :

Provided that the revisional authority shall not pass an order under this section prejudicial to any person without giving him a reasonable opportunity of being heard.

20. Offences. - (1) Whoever -

(a) uses a motor vehicle or keeps a motor vehicle for use without having paid the tax or ²[differential tax] in respect of such vehicle; or

(b) delivers in respect of a motor vehicle any declaration or un-

1. Added vide Orissa Act No. 12 of 1993 w.e.f. 1.6.1993

2. Substituted vide Sec. 6 of Orissa Act No. 2 of 1986.

dertaking wherein the particulars required by or under this Act to be therein set for the are not fully and truly stated, shall, on conviction, be punishable with fine not exceeding, for the first offence twice and for every subsequent offence, four times the amount of annual tax payable for the vehicle in respect of which the offence is committed.

(2) Whoever not being a person liable to pay tax drives a motor vehicle knowing or having reason to believe that the tax or additional tax payable in respect of such vehicle has not been paid shall, on conviction, be punishable for the first offence with fine which may extend to three hundred rupees and for every subsequent offences with fine which may extend to five hundred rupees.

21. Other offences. - Whoever contravenes any of the provisions of this Act or the rules framed thereunder shall on conviction, if such contravention is not punishable under section 20, be punishable with fine which may extend to two hundred rupees.

22. Protection for bona fide acts. - No prosecution, suit or other proceedings shall lie against the Taxing Officer or any other authority for anything in good and faith done or intended to be done, under this Act.

23. Power to make rules. - (1) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing powers, the State Government may make rules for all or any of the following matters, namely :

- (a) the time within which had the manner in which, tax shall be paid;
- (b) the form of declaration and the form of undertaking, particulars to be stated therein and the time within which the declaration or undertakings shall be delivered;
- (c) the form of the tax token and the manner in which the tax token shall be displayed in the motor vehicle;
- (d) the conditions subject to which refund of tax may be allowed;
- (e) the authority before which, the manner in which, the time within which and the fees on payment of which an appeal or revision may be filed and the manner in which an appeal or revision may be heard and disposed of;
- (f) the issue of duplicate tokens and of certified copies of the records of the Taxing Officer and the fee chargeable therefor;
- (g) the procedure in accordance with which the Taxing Officer may dispose of matters before him;

- (h) regulating the method of assessment and recovery of the tax;
- (i) any other matter which is to be or may be prescribed.

(3) All rules made under this Act shall, as soon as may be after they are made, be laid before the State Legislature for a total period of fourteen days which may be comprised in one or more sessions and if during the said period the State Legislature makes modifications, if any, therein, the rules shall thereafter have effect only in such modified form, so, however, that such modification shall be without prejudice to the validity of anything previously done under the rules.

24. Repeal and savings. - (1) The Bihar and Orissa Motor Vehicles Taxation Act 2 of 1930 and the Madras Motor Vehicles Taxation Act 2 of 1931 in their application to the state Orissa are hereby repealed.

(2) The repeal of the said Acts shall not affect -

- (a) the previous operation of the said Acts or anything duly done or suffered thereunder; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under any of the said Acts; or
- (c) any penalty, forfeiture ¹[or] punishment incurred in respect of any offence committed against any of the said Acts;
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty ²[,] forfeiture or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Acts had not been repealed.

(3) Subject to the provisions contained in Sub-section (2) and notwithstanding the repeal of the enactments specified in Sub-section (1).

- (i) every declaration or undertaking derived under the said enactments in respect of any motor vehicle shall be deemed to be a declaration or undertaking delivered under this Act; and
- (ii) every tax token issued under the enactments so repealed and valid immediately before the date of commencement this Act, shall continue to be valid after the said date for the unexpired portion of the period for which it has been issued.

1. Substituted by Notfn. No. 16006-Legis 29/75 L/22/dt 23.12.1975

2. Inserted *ibid*.

¹[Schedule I]*[See Sub-section (1) of section 3 and Sub-section (1) of section 3-A]*

Description of motor vehicles	Annual rate of tax for vehicles fitted entirely with pneumatic tyres	Annual rate of additional tax for vehicles fitted entirely with pneumatic tyres
(1)	(2)	(3)
	Rs.	Rs.
1. Motor Cycles-		
(a) Bicycles		
(i) Not exceeding 91 kilograms in weight unladen.	³ [150.00]	Nil
(ii) Exceeding 91 kilograms in weight unladen.	³ [200.00]	Nil
(iii) if used for drawing a side car or a trailer, in addition to the tax payable under Clause (i) or (ii).	² [15.00]	Nil
(b) ⁴ [x x x]		
2. Vehicles (including cycles with an attachment for propelling the same by mechanical power) not exceeding 254 kilograms in weight unladen adapted and used for invalids.	² [45.00]	Nil
3. Vehicles (including tricycles weighing more than 406 kilograms unladen constructed or adapted for use and used solely for the transport of goods in the course of trade		

1. Substituted vide Act No. 2 of 1986 and re-numbered by Orissa Act No. 12 of 1993 w.e.f. dt. 1.7.1990
2. Substituted vide C and T (Transport) Nitfn. No. 9241/T/26.6.1990 w.e.f. 1.7.1990
3. Substituted vide Orissa Act No. 3 of 2005 w.e.f. 25.2.2005.
4. Omitted vide (O.A. No. 19 of 2017) O.G.E. No. 1986 dt. 21.11.2017

	Rs.	Rs.
(i) Not exceeding 1,000 kilograms in weight laden	540.00	Nil
(ii) Exceeding 1,000 Kilograms but not exceeding 2,000 kilograms in weight laden.	2,356-00	Nil
(iii) Exceeding 2,000 kilograms but not exceeding 5,000 kilograms in weight laden.	2,446-00	44-00
(iv) Exceeding 5,000 kilograms but not exceeding 10,000 kilograms in weight laden.	3,773-00	1182-00
(v) Exceeding 10,000 kilograms but not exceeding 13,000 kilograms in weight laden.	5,363-00	1816-00
(vi) Exceeding 13,000 kilograms but not exceeding 16,200 kilograms in weight laden.	7,800-00	2640-00
¹ [(vii) exceeding 16,200 kilogram but not exceeding 25.000 kilogram in weight laden.	14,000-00	5000-00
(vii-a) exceeding 25.000 kilograms but not exceeding 31,000 kilograms in weight laden.	19,000-00	7000-00
(vii-b) exceeding 31.000 kilogram but not exceeding 35,200 kilogram in weight laden.	23,000-00	9000-00
(vii-c) exceeding 35,200 kilogram in weight laden.	23,000.00 plus Rs.500 for every 500 kilogram or part thereof in excess of 35.200 kilogram	9000.00 plus Rs.500 for every 500 kilogram or part thereof in excess of 35,200 kilo- gram.”;

1. Substituted vide C and T (Transport) Nitfn. No. 442/T/10.01.2002

2. Substituted vide (O.A. No. 19 of 2017) O.G.E. No. 1986 dt. 21.11.2017

	Rs.	Rs.
(viii) Extra tax payable in respect of goods vehicles used for drawing trailers-		
(a) For each trailer not exceeding 1,000 kilograms in weight laden.	196-00	96-00
(b) For each trailer exceeding 1,000 kilograms but not exceeding 3,000 kilograms in weight laden.	750-00	370-00
(c) For each trailer exceeding 3,000 kilograms in weight laden :	1,500-00	738-00]

Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.

- (ix) Where in pursuance of any agreement between the Government of Orissa and Government of any other State a goods vehicle is entering the State of Orissa, the additional tax in respect of such vehicle shall be calculated for each entry at the rates specified in Sub-section (3) of section 4.

Explanation - A vehicle shall not be deemed to be used otherwise than solely for the transport of goods in the course of trade because it is used to convey employees of the trader in the course of their employment.

4. Motor vehicle plying for hire and used for conveyance of ¹[person or passengers] including motor cabs-

1. Substituted vide Orissa Act No. 12 of 1993 - w.e.f. dt. 01.06.1993