THE ODISHA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2017

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PREAMBLE:

SECTIONS:

1. Short title.
2. Amendment of section 4A.
3. Amendment of section 4B.
4. Insertion of new section 4C and 4D.
5. Amendment of section 5.
6. Amendment of section 7.
7. Amendment of section 8.
9. Amendment of section 10.
10. Amendment of schedule I.
11. Amendment of schedule III.
The 21st November, 2017
No.14143–I-Legis-24/2015/L.—The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 15th November, 2017 is hereby published for general information.

ODISHA ACT 19 OF 2017

THE ODISHA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2017

AN ACT FURTHER TO AMEND THE ODISHA MOTOR VEHICLES TAXATION ACT, 1975

Be it enacted by the Legislature of the State of Odisha in the Sixty-eighth Year of the Republic of India as follows:

1. This Act may be called the Odisha Motor Vehicles Taxation (Amendment) Act, 2017.

2. In the Odisha Motor Vehicles Taxation Act, 1975 (hereinafter referred to as the principal Act), in section 4A, for sub-section (1) including the provisos the following sub-section shall be substituted, namely:
“(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 altered after the appointed date to a motor vehicle for which one time tax is payable,

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 percentum 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 III.

3. In the principal Act, in sub-section (1) of section 4B, for the words “five percentum”, the words “six percentum” shall be substituted.

4. In the principal Act, after section 4B, the following sections shall be inserted, namely:

4C. (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 (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,

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 amount of tax payable in respect of such vehicle, calculated on the basis of three percentum 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. (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. In the principal Act in section 5, for the word, figure and letter “or 4B”, the commas, word, figures and letters”, 4B, 4C or 4D” shall be substituted.

6. In the principal Act, for section 7 including its marginal heading, the following section shall be substituted, namely: —

7. When a person pays tax under sections 4, 4A, 4B, 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.”.
7. In the principal Act, in section 8, —

(a) for the existing marginal heading, the following marginal heading shall be substituted, namely: —

“Endorsement in Registration Certificate when no tax payable”; and

(b) for sub-section (2), the following sub-section shall be substituted, namely: —

“(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.”.

8. In the principal Act, section 9 shall be omitted.

9. In the principal Act, in the proviso to sub-section (1) of section 10, for the words “exceeding one year”, the words “exceeding six months” shall be substituted.

10. In Schedule I of the principal Act, —

(a) in item 1, sub-item (b) along with its entries shall be omitted;

(b) in item 3, for clause (vii) along with its entries, the following clauses with the entries shall be substituted under appropriate columns, namely: —

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“(vii) exceeding 16,200 kilogram but not exceeding 25,000 kilogram in weight laden.”</td>
<td>14,000.00</td>
<td>5000.00</td>
</tr>
<tr>
<td>(vii-a) exceeding 25,000 kilogram but not exceeding 31,000 kilogram in weight laden.</td>
<td>19,000.00</td>
<td>7000.00</td>
</tr>
<tr>
<td>(vii-b) exceeding 31,000 kilogram but not exceeding 35,200 kilogram in weight laden.</td>
<td>23,000.00</td>
<td>9000.00</td>
</tr>
<tr>
<td>(vii-c) exceeding 35,200 kilogram in weight laden.</td>
<td>23,000.00</td>
<td>9000.00</td>
</tr>
<tr>
<td>plus Rs.500 for every 500 kilogram or part thereof in excess of 35,200 kilogram.</td>
<td>500.00</td>
<td>750.00</td>
</tr>
<tr>
<td>plus Rs.500 for every 500 kilogram or part thereof in excess of 35,200 kilogram.</td>
<td>500.00</td>
<td>750.00</td>
</tr>
</tbody>
</table>
(c) in item 4,—

(i) in sub-item(A), —

(1) in clause(i), for sub-clause (d) along with its entries, the following sub-clauses along with their entries shall be substituted under the appropriate columns, namely:—

<table>
<thead>
<tr>
<th>Sub-clauses</th>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(d) exceeds 320 kilometers but does not exceed 400 kilometers</td>
<td>294.00</td>
<td>1146.00</td>
<td>Ordinary</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1746.00</td>
<td>Express</td>
</tr>
<tr>
<td>(e) exceeds 400 kilometers but does not exceed 480 kilometers</td>
<td>353.00</td>
<td>1376.00</td>
<td>Ordinary</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1973.00</td>
<td>Express</td>
</tr>
<tr>
<td>(f) exceeds 480 kilometers but does not exceed 560 kilometers</td>
<td>424.00</td>
<td>1652.00</td>
<td>Ordinary</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2230.00</td>
<td>Express</td>
</tr>
<tr>
<td>(g) exceeds 560 kilometers</td>
<td>509.00</td>
<td>1983.00</td>
<td>Ordinary</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2520.00</td>
<td>Express</td>
</tr>
</tbody>
</table>

(2) "for clause (ii) along with its entries, the following shall be substituted, namely":—

For every standing person or passenger — “fifty percentum of tax and additional tax payable for every sitting person”.

(3) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that the rate of additional tax in respect of, —

(a) a Deluxe Stage Carriage shall be thirty percentum more than that of an Express Stage Carriage;

(b) an Air-conditioned Deluxe Stage Carriage and Air-conditioned Deluxe Sleeper Stage Carriage shall be thirty percentum more than that of a Deluxe Stage Carriage; and

(c) a Fully-built Air-conditioned Sleeper Stage Carriage shall be fifty percentum more than that of a Deluxe Stage Carriage.”;

(ii) in sub-item(B), —

(1) in the opening portion, for the words “vehicle other than Stage Carriage”, the words “Contract Carriages” shall be substituted;
(2) in clause(ii), the words “and Conductor” shall be omitted;

(3) for clause(iii) along with its entries, following clause with its entries shall be substituted under appropriate columns, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(iii) for seating more than 25 persons, for every person which the vehicle is permitted to carry excluding the driver.</td>
<td>768.00</td>
<td>1900.00</td>
</tr>
</tbody>
</table>

2470.00
(for Deluxe Contract Carriage)

3458.00
(for Air-conditioned Deluxe Contract Carriage and Air-conditioned Deluxe Sleeper Contract Carriage)

3952.00
(for fully built Air-conditioned Sleeper Contract Carriage);

(iii) the existing Explanation shall be renumbered as “Explanation-1” and after the Explanation as so renumbered, the following Explanation shall be inserted, namely:

“Explanation II.— For the purpose of calculation of tax in respect of Stage Carriages and Contract Carriages having sleeper facility, each sleeper berth shall be calculated as one number of seats.”;

(d) for item 5 along with its entries, the following items and entries shall be substituted under the appropriate columns, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“5. Motor vehicles not themselves constructed to carry any load other than water, fuel accumulators and other equipments used for the purpose of propulsion, loose tools and loose equipment used for haulage solely and weighing together with the largest number of trailer proposed to be drawn.</td>
<td>3675.00</td>
</tr>
</tbody>
</table>

More than 9,500 kilograms laden.

Plus Rs.180.00 for every 500 kilograms or part thereof in addition to 9,500 kilograms.”;
11. In the principal Act, for Schedule III, the following Schedule shall be substituted, namely:—

"Schedule - III
(See Section 4A (1)
Part - I
(New Motor Cycle)
One-time tax for New Motor Cycle with or without attachment:
(at the time of its first registration).

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Cost of Motor Cycle</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Not exceeding five lakh rupees.</td>
<td>Six percentum of the cost of the Motor Cycle.</td>
</tr>
<tr>
<td>2</td>
<td>Exceeding five lakh rupees but not exceeding ten lakh rupees.</td>
<td>Eight percentum of the cost of the Motor Cycle.</td>
</tr>
<tr>
<td>3</td>
<td>Exceeding ten lakh rupees but not exceeding twenty lakh rupees.</td>
<td>Ten percentum of the cost of the Motor Cycle.</td>
</tr>
<tr>
<td>4</td>
<td>Exceeding twenty lakh rupees but not exceeding forty lakh rupees.</td>
<td>Twelve percentum of the cost of the Motor Cycle.</td>
</tr>
<tr>
<td>5</td>
<td>Exceeding forty lakh rupees.</td>
<td>Twenty percentum of the cost of the Motor cycle.</td>
</tr>
</tbody>
</table>

Part - II
(New Vehicles)
(Onetime tax for Motor car, jeep, private service vehicle and Educational Bus which is constructed or adapted to carry not more than twelve persons excluding Driver, Omni buses, motor cab and maxi cab)
(at the time of its first registration)

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Cost of Motor Vehicle</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Not exceeding five lakh rupees.</td>
<td>Six percentum of the cost of the Motor Vehicle.</td>
</tr>
<tr>
<td>2</td>
<td>Exceeding five lakh rupees but not exceeding ten lakh rupees.</td>
<td>Eight percentum of the cost of the Motor Vehicle.</td>
</tr>
<tr>
<td>3</td>
<td>Exceeding ten lakh rupees but not exceeding twenty lakh rupees.</td>
<td>Ten percentum of the cost of the Motor Vehicle.</td>
</tr>
<tr>
<td>4</td>
<td>Exceeding twenty lakh rupees but not exceeding forty lakh rupees.</td>
<td>Twelve percentum of the cost of the Motor Vehicle.</td>
</tr>
</tbody>
</table>
| 5      | Exceeding forty lakh rupees.             | Twenty percentum of the cost of Motor vehicle.";

By Order of the Governor

B.P.ROUTRAY
Principal Secretary to Government

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