

**THE ODISHA MOTOR VEHICLES
TAXATION (AMENDMENT) ACT, 2017**

TABLE OF CONTENTS

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.
8. Omission of section 9.
9. Amendment of section 10.
10. Amendment of schedule I.
11. Amendment of schedule III.

The Odisha Gazette



EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1986, CUTTACK, TUESDAY, NOVEMBER 21, 2017 / KARTIKA 30, 1939

LAW DEPARTMENT

NOTIFICATION

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 :—

Short title.

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

Amendment
of section 4A.

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:—

Odisha Act
39 of 1975.

“(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.

Amendment of section 4B.

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

Insertion of new sections 4C and 4D.

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

"Levy and payment of one time tax on tractor and trailer.

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.”.

Levy of
green tax.

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.”.

Amendment
of section 5.

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.

Amendment
of section 7.

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

“Grant of receipt
on payment
of tax.

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.”.