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COMMERCE & TRANSPORT (TRANSPORT) DEPARTMENT

NOTIFICATION

The 27th July, 2018

No. 5517-TRN-LC-MISC-0043/2018/T.— Whereas, the Odisha Motor Vehicle Taxation Act, 1975 was amended vide Odisha Motor Vehicles Taxation (Amendment) Act, 2017 which came into force with effect from 21st November, 2017 i.e. from the date of publication of the same in the *Odisha Gazette*.

And, whereas, under the said amended Act, One Time Tax of Two Wheelers and Motor Car, Jeep, Private Service Vehicle and Educational Bus which is constructed or adapted to carry more than twelve persons excluding driver, Omni Bus, Motor Car and Maxi Cab has been enhanced from 5% to 6%, 8%, 10%, 12% and 20% depending upon the cost of the vehicle i.e., six percentum for the cost of motor vehicle which does not exceed five lakhs rupees; eight percentum for the cost of motor vehicle which exceeds five lakhs rupees but does not exceed ten lakhs rupees; ten percentum for the cost of motor vehicle which exceeds ten lakh rupees but does not exceed twenty lakhs rupees; twelve percentum for the cost of motor vehicle which exceeds twenty lakhs rupees but does not exceed forty lakhs rupees; and twenty percentum for the cost of motor vehicle which exceeds forty lakhs rupees cost. But it is noticed that, after introduction of the aforesaid new tax structure, the sale of luxurious vehicles have decreased because people are preferring to buy those vehicle from neighboring states where one time tax in respect of those vehicles are lower.

And, whereas, prior to amendment of OMVT (Amendment) Act, 2017, which came into force from 21st November, 2017, the Stage Carriages were categorized in three classes, i.e., Ordinary, Express and Deluxe. Accordingly, tax was fixed for the above categories of Stage Carriages. Now-a-days, luxurious vehicles with air-conditioned and sleeper berths are plying on the road with higher rate of fare but paying tax equivalent to the tax meant for Deluxe Stage Carriages. Therefore, separate tax structure has been

imposed for those luxurious categories of Stage Carriages such as "air-conditioned deluxe", "air-conditioned sleeper" and "fully built air conditioned sleeper" in the OMVT (Amendment) Act, 2017 in the following manner under second proviso to Schedule-I of the Act.

"The Additional Tax in respect of

- (a) A Deluxe State Carriage shall be thirty percentum more than that of an Express Stage Carriages;
- (b) An Air-Conditioned Deluxe stage Carriage and Air-conditioned 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".

Since, no separate tax structure was there for the aforesaid luxurious buses, the present tax is a heavy burden for the Bus Owners'. Hence the Association put their demand for reduction of additional tax of the said luxurious categories of vehicle.

And, whereas, Additional tax for all categories of contract carriage was Rs.1032/- before the OMVT (Amendment) Act, 2017 come into effect. In the amended provision, separate Additional tax has been prescribed for different categories of Contract Carriages i.e; Rs.1900/- for standard Contract Carriage, Rs.2470/- for Deluxe Contract Carriage; Rs.3458/- for Air-Conditioned Deluxe Contract Carriage and Air-Conditioned Deluxe Sleeper Contract Carriage and Rs.3952/- for Fully Built Air Conditioned Sleeper Contract Carriage. Due to such steep rise of Additional Tax, there is wide-spread resentment among the Bus Owner's Association.

And, whereas, previously, M.V. tax for every standing passenger in respect of Stage-carriage was at a flat rate of Rs.152/- per annum. Since, the Bus Owners are collecting fare of equal amount from standing passengers as that of sitting passengers, the rate of tax and additional tax has been revised w.e.f. 21st November, 2017. As per the amended provision, for every standing passenger, tax and additional tax shall be fifty percentum of tax and additional tax payable for every sitting passenger, for which there is resentment among Bus Owners.

Now, therefore, the State Government in considering the genuineness of the demands of different Associations and in exercise of the powers conferred under Clause-(ii) of Sub Section(1) of Section 15 of Odisha Motor Vehicle Taxation Act,1975 do hereby reduce such taxes made under Schedule-I and Schedule-III of the said Act as follows:—

1. One-time tax for New Motor Cycle with or without attachment(at the time of its first registration), as made under Schedule-III (Part - I) of the Act shall be collected as follows:—

Sl. No.	Cost of the motor cycle	Rate of Tax
1	Not exceeding five lakh rupees	Six percentum of the cost of the motor cycle.
2	Exceeding five lakh rupees but not exceeding ten lakh rupees.	Eight percentum of the cost of motor cycle.
3	Exceeding ten lakh rupees	Ten percentum of the cost of the motor cycle.

One-time tax for Motor Car, Jeep, Private Service Vehicle and Educational Buses 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), as made under Schedule-III (Part - II) of the Act shall be collected as follows:—

Sl. No.	Cost of Motor Vehicle	Rate of Tax
1	Not exceeding five lakh rupees	Six percentum of the cost of the Motor Vehicle
2	Exceeding five lakh rupees but not exceeding ten lakh rupees	Eight percentum of the cost of the Motor Vehicle
3	Exceeding ten lakh rupees	Ten percentum of the cost of the Motor Vehicle

2. The additional tax under Para (b) and (c) of the second proviso to item no. 4(A) (ii) of Schedule-I of the Act, is reduced as follows: —

- (i) An Air-conditioned Deluxe Stage Carriage and Air-conditioned Deluxe Sleeper Stage Carriage shall be twenty per centum more than that of a Deluxe Stage Carriage; and
- (ii) A Fully-built Air-Conditioned Sleeper Stage Carriage shall be forty per centum more than that of a Deluxe Stage Carriage.

3. Additional Tax under clause (iii) in item-4, sub-item (B) of Schedule -I of the Act is reduced by 10% as follows:—

(1)	(2)	(3)
(iii) for seating more than 25 persons, for every person which the vehicle is permitted to carry excluding the driver	768.00	1710.00
		2223.00 (for Deluxe Contract Carriage)
		3112.00 (for Air-conditioned Deluxe Contract Carriage and Air-conditioned Deluxe Sleeper Contract Carriage)
		3557.00 (for fully built Air-conditioned Sleeper Contract Carriage)

4. Under clause (ii) in item-4, sub-item (A) of Schedule-I, for every standing passenger:- " twenty-five per centum of tax and additional tax payable for every sitting person" shall be charged.

This notification will come into force from date of publication in the *Odisha Gazette*.

By Order of the Governor

MANOJ KUMAR MISHRA

CRC & Special Secretary to Government