

## [SCHEDULE I]

[See Sub-sec. (1) of Sec. 3 and Sub-sec. (1) of Sec. 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.	<sup>3</sup> [150.00]	Nil
(ii) Exceeding 91 kilograms in weight unladen.	<sup>3</sup> [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).	<sup>3</sup> [15.00]	Nil
(b) Tricycles -	<sup>3</sup> [78.00]	Nil
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.	<sup>3</sup> [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		
<sup>4</sup> [(i) Not exceeding 1,000 kilo-grams in weight laden	540-00	Nil

1. Substituted vide Act No. 2 of 1986 and re-numbered by Orissa Act No. 12 of 1993 w.e.f. 1.7.1990.
2. Substituted vide C and T (Transport) Notfn. No. 9241/T/26.6.1990 w.e.f. 1.7.1990.
3. Substituted vide Act No. 3 of 2005 w.e.f. 25.2.2005.
4. Substituted vide C and T (Transport) Notfn. No. 442/T/10.01.2002

	Rs.	Rs.
(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	444-00
(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
✓(vii) Exceeding 16,200 kilograms in weight laden.	Rs. 7,800 plus Rs. 255 for every 500 kilograms or part thereof in excess of 16,200 kilograms	Rs. 2640 plus Rs. 120 for every 500 kilograms or part excess of 16,200 kilograms
(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.		

	Rs.	Rs.
(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-sec. (3) of Sec. 4.		
<i>Explanation</i> - 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 '[person or passengers] including motor cabs -		
(A) Stage Carriages -		
(i) For every seating person, excluding the driver and the conductor, the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day -		
<sup>2</sup> [(a) does not exceed 160 kilometres;	172.00	576.00 (Ordinary) 895.00 (Express)
(b) exceeds 160 kilometres but does not exceed 240 kilometres;	196.00	710.00 (Ordinary) 1120.00 (Express)

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

2. Substituted vide C & T (Transport) Deptt. Notfn. No. 428/T/10.01.2002.

	Rs.	Rs.
(c) exceeds 240 kilometres but does not exceed 320 kilometres;	245-00	955.00 (Ordinary) 1,550-00] (Express)
(d) exceeds 320 kilometres.	294-00	1146-00 (Ordinary) 1,746-00 (Express)
(ii) For every standing <sup>1</sup> [person or passenger] :	<sup>2</sup> [152-00]	...

Provided that in respect of a reserved stage carriage or spare bus (by whatever name called) of an operator, the tax payable shall be one hundred and twenty-two rupees for every <sup>1</sup>[person or passenger] which the vehicle is permitted to carry, if the taxes for corresponding period in respect of all his regular stage carriage covered by valid permits have been paid irrespective of the stoppage or otherwise of the vehicles :

<sup>1</sup>[Provided further that the additional tax in respect of a deluxe stage carriage shall be thirty per centum more than that of an Express State Carriage.]

(B) Vehicles other than Stage Carriage -	<sup>3</sup> [148.00]	Nil
(i) for seating not more than <sup>4</sup> [three persons,] for every person which the vehicle is permitted to carry, excluding the driver;		

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1. Substituted vide Orissa Act No. 12 of 1993 - w.e.f. 1.6.1993.
  2. Substituted vide C & T (Transport) Deptt, Notfn. No. 7647/T/13.5.1993 - w.e.f. 1.6.1993.
  3. Substituted vide Notfn. No. 435 Dated 10.1.2002.
  4. Substituted vide Orissa Act No. 3 of 2005 - w.e.f. 25.2.2005.

	Rs.	Rs.
(ii) for seating more than <sup>1</sup> [three persons] but not more than 25 persons, for every person which the vehicle is permitted to carry, excluding the driver and conductor;	<sup>2</sup> [307.00]	<sup>2</sup> [413.00]
(iii) for seating more than 25 persons, for every person which the vehicle is permitted to carry, excluding the driver and conductor.	<sup>2</sup> [768.00]	<sup>2</sup> [1032.00]

**Explanation -** (i) The number of persons or passengers which a vehicle is permitted to carry shall -

- (a) in the case of a motor vehicle in respect of which a permit is granted under the <sup>3</sup>[Motor Vehicle Act] be the number of persons or passengers which the motor vehicle is authorised to carry under the permit; and
  - (b) in the case of a motor vehicle plying for hire or reward without a permit granted under the said Act, be the maximum number of persons or passengers which the vehicle may be permitted to carry, if a permit granted under that Act.
- (i) The distance permitted to be covered by a vehicle in a day shall -
- (a) in the case of a motor vehicle in respect of which a permit is granted under the <sup>3</sup>[Motor Vehicles Act] be the distance authorised to be covered according to the permit; and

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1. Substituted vide Orissa Act No. 3 of 2005 - w.e.f. 25.2.2005.  
 2. Substituted vide Notfn. No. 435 Dated 10.1.2002.  
 3. Substituted vide Orissa Act No. 12 of 1993 - w.e.f. 1.6.1993.

	Rs.	Rs.
(b)	in the case of a motor vehicle plying without permit granted under the said Act, be reckoned as exceeding 320 kilometres <sup>1</sup> [Express) and the entire period during which the vehicle was without permit shall be taken into account for calculation of the tax and additional tax].	

<sup>1</sup>[(iii) In the case of a contract carriage plying without permit granted under the Motor Vehicles Act, the entire period during which the vehicle was without permit shall be taken into account for calculation of tax and additional tax.

(iv) For an omnibus, not being a private service vehicle or an educational institution bus, kept for use in respect of which no permit is granted on application under the Motor Vehicles Act the tax payable shall be rupees six hundred per seat per annum excluding the driver and conductor.]

<sup>2</sup>[(v) Where in pursuance of any agreement between the Government of Orissa and the Government of any other State, tax in respect of any stage carriage, plying on a route partly in the State of Orissa and partly in such other State, is payable to the Government of Orissa the tax in respect of such vehicle shall be calculated on the total distance covered by the stage carriage on such route in the State of Orissa.

Rs.

Rs.

<sup>1</sup>[(vi)] Where in pursuance of any agreement between the Government of Orissa and Government of any other State a stage carriage is plying on a route partly in the State of Orissa and partly in such other State, notwithstanding anything contained in such agreement, such stage carriage is liable to pay additional tax and the additional tax payable in respect of such vehicle shall be calculated on the total distance covered by the stage carriage on such route in this State in the prescribed manner :

Provided that the additional tax so calculated shall, in no case exceed the maximum amount provided for such stage carriage under sub-item (A).

5. Motor vehicles not themselves constructed to carry any load other than water, fuel accumulators and other equipments used for the purpose of the propulsion, loose tools and loose equipment used for haulage solely and weighing together with the largest number of trailer proposed to be drawn -
- |  |                        |
|--|------------------------|
| (a) not more than 4,572 kilograms laden,                               | <sup>2</sup> [375-00]  |
| (b) more than 4,572 kilograms but not more than 7,620 kilograms laden, | <sup>2</sup> [2700-00] |
| (c) more than 7,620 kilograms but not more than 9,500 kilograms laden, | <sup>2</sup> [3675-00] |

1. Clauses re-numbered vide Orissa Act No. 12 of 1993 - w.e.f. 1.6.1993.  
 2. Substituted vide C & T (Transport) Deptt. Notfn. No. 15581/T./5.10.1988.

	Rs.	Rs.
(d) more than 9,500 kilograms laden.	Rs. <sup>1</sup> [3675.00] plus Rs. 120-00 for every 500 kilograms or part thereof in addition to 9,500 kilograms.	
<sup>2</sup> [5-A. Private service vehicles - For every sitting person excluding the driver, the vehicle is permitted to carry.	<sup>5</sup> [800.00]	
5-B. Educational institution buses - For every sitting person excluding the driver, the vehicle is permitted to carry.	<sup>3</sup> [90.00]	
6. Motor vehicle other than those liable to tax under the foregoing provisions of this Schedule -		
(i) weighing not more than 762 kilograms unladen;	<sup>4</sup> [1100.00]	...
(ii) weighing more than 762 kilograms but not more than 1,542 kilograms unladen;	<sup>4</sup> [1600.00]	...
(iii) weighing more than 1,524 kilograms but not more than 2,286 kilograms unladen;	<sup>4</sup> [2100.00]	...
(iv) weighing more than 2,286 kilograms but not more than 3,048 kilograms unladen;	<sup>4</sup> [2500.00]	...
<sup>5</sup> [(v) weighing more than 3,048 kilograms but not more than 6000 kilograms unladen;	3000.00]	...
<sup>7</sup> [(vi) weighing more than 6,000 kilograms unladen;	Rs. 3000.00 plus Rs. 500.00 for every 500 kilograms or part thereof in excess of 6,000 kilograms.	
<sup>6</sup> [(vii)] extra tax payable in respect of such vehicle used for drawing trailers -		
(a) having such trailer not exceeding 1,016 kilograms in weight unladen,	<sup>4</sup> [300.00]	...
(b) for each trailer exceeding 1,016 kilograms in weight unladen :	<sup>4</sup> [600.00]	...

1. Substituted vide C & T (Transport) Deptt. Notfn. No. 15581/T./5.10.1988.
2. Inserted vide Orissa No. 12 of 1993 - w.e.f. 1.6.1993.
3. Substituted vide Notfn. No. 7305/T. Dt. 16.5.2001.
4. Substituted vide Orissa Act No. 3 of 2005 - w.e.f. 25.2.2005.
5. Substituted vide Orissa Act No. 3 of 2010 - w.e.f. 2.8.2010.
6. Re-numbered vide Orissa Act No. 3 of 2010 - w.e.f. 2.8.2010.
7. Inserted vide Orissa Act No. 3 of 2010 - w.e.f. 2.8.2010.

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

7. The rate of tax in respect of motor vehicle of the description in items 1 to 6 above which are fitted with non-pneumatic tyres shall be 40 per cent more than the rate specified for similar class of vehicles fitted with pneumatic tyres, rounded off to the nearest rupees.

8. The rare additional tax in respect of stage carriage and <sup>1</sup>[good carriages] mentioned in items 3 and 4 above which are fitted with non-pneumatic tyres shall be 40 per cent more than the rate specified for similar class of vehicles fitted with pneumatic tyres, rounded off to the nearest rupee.

## <sup>2</sup>SCHEDULE II

[See Sub-sec. (1) of Sec. 14]

### Procedure for recovery of tax or penalty

#### PART - I

**1. Definition** - In this Schedule, unless the context otherwise requires -

- (a) certificate means a certificate signed by the Tax Recovery Officer under Rule 2;
- (b) defaulter means the person mentioned as defaulter in the certificate and includes any person whose name is substituted or added by the Tax Recovery Officer;
- (c) execution in relation to a certificate, means recovery of arrears in pursuance of the certificate;
- (d) Form means a Form given in the Annexure to this Schedule;
- (e) movable property includes growing crops;
- (f) rule means a rule contained in this Schedule;
- (g) share in a corporation includes stock, debentures or bonds; and
- (h) Tax Recovery Officer means a Regional Transport Officer appointed by the State Government and any other officer who may be authorised by the State Government, by notification, to exercise the powers of the Tax Recovery Officer under this Schedule within the jurisdiction as may be specified.

**2. Filing of certificate and amendment thereof** - (1) When the Tax Recovery Officer is satisfied that a registered owner or person having possession or control of a vehicle is in default in making payment of any tax or additional tax due or any penalty directed to be recovered under the Orissa Motor Vehicles Taxation Act, 1975, he may sign a

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

2. Inserted *ibid*.

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LAW DEPARTMENT

NOTIFICATION

The 25th February 2005

No. 2770 /Legis.—The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 19th February, 2005 is hereby published for general information.

ORISSA ACT 3 OF 2005

## THE ORISSA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2004

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

BE it enacted by the legislature of the State of Orissa in the Fifty-fifth Year of the Republic of India as follows :—

Short title. 1. This Act may be called the Orissa Motor Vehicles Taxation (Amendment) Act, 2004.

Amendment of section 3. 2. In section 3 of the Orissa Motor Vehicles Taxation Act, 1975 (hereinafter referred to as the principal Act), —

Orissa Act  
39 of 1975.

(i) the Explanation occurring under sub-section (3) shall be deleted ;

(ii) after the word and numerical "Schedule-I" wherever they appear, the words and the numerical "and Schedule-III" shall be inserted.

Amendment of section 3-A. 3. In sub-section (3) of section 3-A of the principal Act, the words "including the Explanation thereunder" shall be deleted.

Amendment  
of  
section 4-A.

4. In section 4-A of the principal Act, —

(a) for sub-section (1), the following sub-section shall be substituted, namely :—

"(1) Notwithstanding anything contained in sections 3 and 4 of this Act, but subject to the other provisions of this section, there shall be levied and paid in respect of every vehicle of the descriptions specified in items 1 and 2 and every Motor Vehicle (being a motor car, Omni bus and Motor cab) covered by items 6 of Schedule-I which is used personally or kept for personal use, one time tax at the rate equal to a standard rate as specified in Schedule-III or five per centum of the cost of the vehicle whichever is higher :

Provided that in the case of a vehicle which is on road in State of Orissa, whether purchased or acquired inside or outside the State of Orissa, one time tax shall be at the rate as specified in Schedule-III:

Provided further that the vehicles in respect of which one time tax has already been realised shall not be liable to pay tax.":

(b) In sub-section (4),—

(i) the words and brackets "or a vehicle (being a motor car) is altered to a vehicle for which one time tax is not payable" shall be deleted ; and

(ii) the proviso shall be deleted ;

(c) In sub-section (6), both the Explanations shall be deleted.

Amendment  
of  
Schedule-I.

5. In Schedule-I of the principal Act,—

(i) in sub-item (a) of item 1, for the figures "90.00" and "135.00" appearing in column (2) against clauses (i) and (ii) respectively the figures "150.00" and "200.00" shall respectively be substituted ;

(ii) in sub-item (B) of item 4, for the words "six persons" appearing in column (1) against clause (i) and clause (ii), the words "three persons" shall be substituted ; and

(iii) for the figures "216.00", "333.00", "414.00", "495.00", "603.00", "90.00" and "180.00" in column (1) appearing against clauses (i) to (vi) of item 6, the figures "1100.00", "1600.00", "2100.00", "2500.00", "3000.00", "300.00" and "600.00" shall respectively be substituted.

Insertion of  
new  
Schedule.

6. In the principal Act, after Schedule-II, the following Schedule shall be added, namely :—

Sl.  
No.

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Ex

**"SCHEDULE-III**  
(See section 4-A)

Sl. No.	Period of vehicle	Motor Cycle with or without attachment		Motor cabs, Motor Cars, Jeeps, Omni buses used personally or kept for personal use not exceeding 2286 kgs. in ULW		
		Not exceeding 91 kgs. ULW	Exceeding 91 kgs. ULW	Not exceeding 762 kgs. ULW	Exceeding 762 kgs. not exceeding 1524 kgs. ULW	Exceeding 1524 kgs. not exceeding 2286 kgs. ULW
		(1)	(2)	(3)	(4)	(5)
	At the time of Registration of new Vehicles	Rs. 1500 or 5% of the cost of the Vehicle whichever is higher	Rs. 2000 or 5% of the cost of the Vehicle whichever is higher	5% of the cost of the Vehicle of ten times of annual tax whichever is higher	5% of the cost of the Vehicle or ten times of annual tax whichever is higher	5% of the cost of the Vehicle or ten times of annual tax whichever is higher
	If the Vehicle is already registered and its age is,—					
1	Not more than one year	1500	2000	9800	14100	20800
2	More than 1 year but not more than 2 years	1400	1870	9100	13100	18400
3	More than 2 years but not more than 3 years	1300	1740	8400	12100	17000
4	More than 3 years but not more than 4 years	1200	1610	7700	11100	15500
5	More than 4 years but not more than 5 years	1100	1480	7000	10100	14100
6	More than 5 years but not more than 6 years	1000	1350	6300	9100	12700
7	More than 6 years but not more than 7 years	900	1220	5600	8100	11300
8	More than 7 years but not more than 8 years	800	1090	4900	7000	9900
9	More than 8 years but not more than 9 years	700	960	4200	6000	8500
10	More than 9 years but not more than 10 years	600	830	3500	5000	7100
11	More than 10 years but not more than 11 years	500	700	2800	4000	5700
12	More than 11 years but not more than 12 years	400	570	2100	3000	4200
13	More than 12 years but not more than 13 years	300	440	1400	2000	2800
14	More than 13 years	Equal to annual tax	Equal to annual tax	Equal to annual tax	Equal to annual tax	Equal to annual tax

*Explanation* :— Cost of Vehicle shall include all taxes, duties etc. charged by the dealer as per the invoice."

By order of the Governor  
D. K. SAHU  
Secretary to Government