

OFFICE OF THE TRANSPORT COMMISSIONER –CUM- CHAIRMAN,
STATE TRANSPORT AUTHORITY, ODISHA, CUTTACK.

No.LX-315/2017- 1564 /TC

Dated: 02-02-18

To

All Regional Transport Officers

Sub: Clarification regarding collection of green tax from trailer attached to tractor.

Sir,

In inviting reference to above, I am to say that as per amended provision of section 4D (1) (b) of OMVT Act, 1975 "green tax" of rupees four thousand shall be levied upon transport vehicles which has completed fifteen years from the date of its registration at the time of renewal of fitness certificate.

Legislative intention for levy of "green tax" from vehicles fitted with an engine which is more than fifteen years old and emitting smoke, vapour and carbon etc to prevent air pollution and to discourage plying of old vehicles on public road.

"Tractor" has been classified under Sl. No.5 of Schedule – I of OMVT Act, 1975 which is not itself constructed to carry any load other than water, fuel accumulators and other equipments used for the purpose of the propulsion, loose tools and loose equipments used for haulage solely and drawing trailers. The "trailer" attached to a tractor is not fitted with an engine as such it is a non-pollutant vehicle.

Therefore, "trailer" drawn by "tractor" and taxed Sl. No.5 of Schedule – I of OMVT Act, 1975 is not liable to pay "green tax" under section 4D (1) (b) of OMVT Act, 1975.

You are therefore, requested not to collect "green tax" from "trailers" at the time of renewal of fitness certificate of tractors and trailers.

Yours faithfully


Transport Commissioner
Odisha

Dt. 02-02-18

Memo No. 1565

Copy forwarded to all Officers at Head Quarters / All D.C.Ts. for information and necessary action.

Copy to Computer Cell / Asst. Director (T.S.) to host in the website. Copy to Guard file.


Transport Commissioner
Odisha