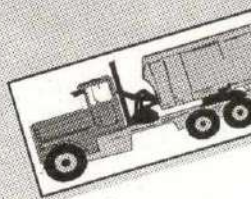


O.M.V. TAXATION MANUAL



*THE ORISSA MOTOR VEHICLES TAXATION ACT, 1975

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THE ORISSA MOTOR VEHICLES TAXATION RULES, 1976

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An Act to consolidate and amend the law relating to Taxation on Motor Vehicles

Be it enacted by the Legislature of the State of Orissa in the Twenty-sixth Year of the Republic of India as follows :

1. Short title, extent and commencement – (1) This Act may be called the Orissa Motor Vehicles Taxation Act, 1975.

(2) It extends to the whole of the State of Orissa.

(3) [It shall come into force on such date as the State Government may, by notification, appoint in that behalf.]

2. Definition – In this Act unless the context otherwise requires –

²(a) "gross vehicle weight" means in respect of any vehicle the total weight of the vehicle and load certified and registered by the registering authority under the Motor Vehicles Act as permissible for that vehicle;

(b) "motor vehicle or vehicles" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and trailer, but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding thirty-five cubic centimetres;

(c) "Motor Vehicles Act" means the Motor Vehicles Act, 1988 (59 of 1988) as amended from time to time;

(d) "Motor Vehicles Rules" means the Motor Vehicles Rules made under the Motor Vehicles Act;

(e) "prescribed" means prescribed by rules made under this Act;

(f) "quarter" means a period of three months commencing on the first day of April, the first day of July, the first day of October or the first day of January in each year;

(g) "registered" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act and the rules made thereunder;

1. Came into force w.e.f. 1st October, 1975 vide Transport Deptt. Notfn. No. 13476 T.L.C.-4/75-T/25.09.1975.
2. Clauses (a) to (d) substituted vide Orissa Act No. 12 of 1993 w.e.f. 01.06.1993.

(h) "registration" means registration under the Motor Vehicles Act and the rules made thereunder;

(i) "tax" means the tax leviable under this Act;

(j) "Taxing Officer" means any person appointed by the State Government by notification to exercise the powers and perform the duties conferred or imposed upon a Taxing Officer by or under the provisions of this Act within such area as may be specified in the notification;

(k) "tax token" means a ticket to be displayed on a motor vehicle as an indication that the tax has been duly paid or that no tax is payable;

(l) "Transport Commissioner" means the Transport Commissioner appointed by the State Government;

(m) "unladen weight" means the weight of a vehicle or a trailer including all equipment ordinarily used with the vehicle or trailer when working ¹[excluding] the weight of a driver or attendant; and where alternative part or bodies are used the unladen weight the vehicle means the weight of the vehicle with the heaviest such alternative part or body;

(n) "Year" means the financial year;

(o) "all words and expression used in this Act but not defined shall have the same meanings as have been respectively assigned to them under the Motor Vehicles Act and the Motor Vehicles Rules.

3. Levy of tax – (1) Subject to the other provisions of this Act, ²[* *] there shall be levied on every motor vehicle used or kept for use within the State a tax at the rate specified in ³[Schedule-I] ⁴[Schedule-III];

(2) The State Government may by notification from time to time, increase the rate of tax specified in ³[Schedule-I] ⁴[Schedule-III];

Provided that such increase shall not exceed fifty percent of the rate specified in ³[Schedule-I] ⁴[Schedule-III];

1. Substituted for the word 'including' vide Orissa Act No. 12 of 1993 w.e.f. 01.06.1993.

2. Omitted vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993.

3. Substituted *ibid*.

4. Inserted vide Orissa Act 3 of 2005 w.e.f. 25.02.2005.

(3) All references made in this Act to ¹[Schedule-I] ²[Schedule-III]; shall be construed as references to ¹[Schedule-I] ²[Schedule-III]; as for the time being amended in exercise of the powers conferred by this Section.

³[x x x]

⁴[3-A. Levy of additional tax – (1) Subject to the other provisions of this Act, ¹[there shall be levied on every public service vehicle and goods carriage] used or kept of use within the State, an additional tax at a rate specified in ¹[Schedule-I].

(2) The State Government may, by notification from time to time, increase the rate of additional tax specified in ¹[Schedule-I] :

Provided that such increase shall not exceed fifty per cent of the rate specified in ¹[Schedule-I].

(3) The provisions contained in Sub-sec. (3) of Sec. 3 ³[x x x] Sub-sec. (1) to (3) of Sec. 4, Secs. 6 and Secs. 11 to 20 shall *mutatis mutandis* apply in relation to the additional tax payable under Sub-sec. (1) as they apply in relation to the tax payable under Sec. 3.

⁵[3-B. x x x]

4. Payment of tax and declaration of liability – (1) The tax shall be paid in advance within such time and such manner as may be prescribed, to the Taxing Officer by the registered owner of person having possession or control of the vehicle.

(2) The period in respect of which tax is to be paid under Sub-sec. (1) may be –

- (a) a year at the rate specified in ¹[Schedule-I] hereinafter referred to as the annual rate; or
- (b) one or more quarters at one-fourth of the annual rate for each quarter; or
- (c) any period less than a quarter expiring on the last date of any quarter at one-twelfth of the annual rate of every month or part of a month comprising such period :

1. Substituted vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993.

2. Inserted vide Orissa Act 3 of 2005 w.e.f. 25.02.2005.

3. Deleted vide Orissa Act 3 of 2005 w.e.f. 25.02.2005.

4. Inserted vide Sec. 3 of Orissa Act, No. 2 of 1986-w.e.f. 18.10.1985.

5. Omitted vide Orissa Act No. 12 of 1993.

Provided that in the case of a vehicle and annual rate of tax in respect of which does not exceed ¹[five hundred rupees] the tax shall be paid either annually or for a period of two quarters at a time :

²[Provided further that the State Government may, by notification, allow payment of tax monthly in respect of any motor vehicle or class of motor vehicles and in such case one-twelfth of the annual rate of tax specified in ³[Schedule-I] is to be paid for each month]; and

(3) Notwithstanding anything contained in this section, the State Government may, by notification, from time to time, direct that a temporary tax token may be issued in respect of a ⁴[vehicle] playing temporarily in the State on payment of such tax and subject to such conditions as may be specified in the notification :

⁴[× × ×]

(4) At the time of making of payment of tax for any period under Sub-sec. (1) –

- (a) a valid certificate of registration and a valid certificate of insurance in respect of the motor vehicle complying with the provisions of the Motor Vehicles Act, shall be produced before the Taxing Officer; and
- (b) there shall be delivered to the Taxing Officer a declaration in duplicate in the prescribed form with the proscribed particulars specifying the Taxing Officer from whom the tax token, if any, had been last obtained and showing that the tax payable for the vehicle is the amount actually paid.

⁵**[4-A. Levy and payment of one-time tax** – ⁶[(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, Omnibus 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 :

1. Substituted vide Orissa Act No. 20 of 1993.
2. Inserted vide Section 3 of the Orissa Act No. 2 of 1986.
3. Substituted vide Orissa Act No. 12 of 1993 - w.e.f. 01.06.1993.
4. Omitted vide Orissa Act No. 20 of 1993.
5. Sec. 4-A inserted vide Orissa Act No. 8 of 1989 w.e.f. 01.06.1989.
6. Substituted vide Orissa Act 3 of 2005 w.e.f. 25.02.2005.

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 paid 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.]

(2) The levy and payment of one-time tax shall be for the life-time of the vehicle in respect of which such tax is paid.

(3) The levy and payment of one-time tax shall be compulsory in respect of vehicles registered on or after the appointed date and optional in respect of the vehicles registered prior to that date.

¹[(4) Where, after payment of one-time tax, a vehicle is removed to any other State on transfer of ownership or change of address, of its registration is cancelled for any reason other than that mentioned in Sub-sec. (5) of Sec. 55 of the Motor Vehicles Act, 59 of 1988 ²[x x x] the owner of the vehicle shall be entitled to a refund which shall be the balance of the one-time tax paid by him under Sub-sec. (1) as may remain after deducting from such tax one-tenth thereof for each completed year or part thereof commencing on the date from which the one-time tax was paid till the date on which the vehicle is so removed or its registration is so cancelled or the vehicle is so altered, as the case may be :

²[x x x]

³[x x x]

(6) The provisions of Secs. 10 and 16 relating to temporary discontinuance to the use of vehicle and rebate on payment of tax, respectively, shall not apply to vehicle in respect of which one-time tax is leviable under this section.

²[x x x]

5. Tax payable by Manufacturers and Dealers – Notwithstanding the provisions contained in ⁴[Secs. 3, 3-A, 4 or 4-A], a tax at the annual rate specified below shall be paid in advance by a manufacture or dealer in motor vehicles in respect of the vehicles in his possession in the course of his business as such manufacture or dealer under the authorisation of trade certificate granted under the Motor Vehicles Rules :

-
1. Inserted vide Orissa Act No. 21 of 1990 - w.e.f. 01.12.1990.
 2. Deleted vide Orissa Act 3 of 2005 w.e.f. 25.02.2005.
 3. Deleted vide Orissa Act 8 of 2003 w.e.f. 13.02.2003.
 4. Substituted vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993 - For the words "the Schedule."

	Description of motor vehicle		Annual rate
1.	Motor Cycles		
	(a) where the total number of vehicles 0 does not exceed ten	...	Rs. 250.00
	(b) where such total number exceeds ten	...	Rs. 250.00 plus Rs. 250.00 for every ten or less number of vehicles in excess of ten
2.	Motor vehicle other than Motor Cycles -		
	(a) where the total number of vehicles does not exceed ten	...	Rs. 1,002.00
	(b) where such total number exceeds ten	...	Rs. 1,000.00 Rs. 1,000.00 for every ten or less number of vehicles in excess of ten :

Provided that the authority to whom the tax is payable may permit the manufacturer or dealer to make quarterly payment of tax at a rate equal to one-fourth of the annual tax specified above.

6. Payment of '[differential tax] – (1) When any motor vehicle, in respect of which tax for any period has been paid, is altered during such period or purpose to be used during such period in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person having possession or control of the vehicle, shall pay to the Taxing Officer '[differential tax] of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of the alteration or proposed user, as the case may be.

(2) The payment of '[differential tax] under Sub-sec. (1) shall be made within such time and in such manner as may be prescribed and the provisions of Sub-sec. (4) of Sec. 4 shall, *mutatis mutandis* apply to the payment of such tax.

Explanation I – In determining the '[differential tax] any broken period in a month shall be considered as a full month.

Explanation II – A motor vehicle shall be deemed to have been altered if there is a change in its construction, design or adaptation or if there is a change in the manner of its actual user irrespective of the fact as to whether such alteration has or has been taken notice by the registering authority under ¹[Sec. 52] of the Motor Vehicles Act.

7. Grant of tax token and receipt on payment of tax – When a person pays the amount of tax under Sec. 4, ²[Sec. 4-A], Sec. 5 of Sec. 6 in respect of any motor vehicle, the Taxing Officer shall –

- (a) grant to such person a receipt in the prescribed form specifying therein the particulars of the tax paid;
- (b) ¹[save in the case of motor vehicle in respect of which one-time tax has been paid] issue to such person a tax token in prescribed form specifying therein the period for which such tax has been paid; and
- (c) specifying in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act that the tax has been for the period mentioned in Clause (b) :

Provided that the Taxing Officer shall not issue a tax token if all arrear taxes and penalties due in respect of the vehicle are also not paid along with the tax for the current period.

8. Tax token when tax not payable – (1) Where no tax is payable for any period in respect of any motor vehicle, the registered owner or the person having possession or control of such vehicle shall, in accordance with rules made in that behalf, deliver to the Taxing Officer a declaration in duplicate in the prescribed form with the prescribed particulars signifying that no such tax is payable, accompanied by a valid certificate of registration and valid certificate of insurance complying with the provisions of the Motor Vehicles Act and the rules made thereunder.

(2) The Taxing Officer on being satisfied that no tax is payable, shall issue to the person concerned a tax token in the prescribed form with necessary particulars specifying that no such tax is payable and make an entry in the certificate of registration to the said effect.

9. Display of tax token – No motor vehicle shall be used for kept for use within the State unless a valid tax token issue under Sec. 7 or Sec. 8 in respect of the said vehicle has been obtained and such token is displayed on the vehicles

1. Substituted vide Orissa Act 12 of 1993 w.e.f. 01.06.1993.

2. Inserted vide Orissa Act No. 21 of 1990 w.e.f. 01.12.1990.

in the prescribed manner. ¹[Provided that nothing in this section shall apply to a motor vehicle in respect of which one-time tax has been paid.]

10. Prior intimation of temporary discontinuance of use of a vehicle –

(1) Whenever any motor vehicle is intended not to be used for any period, the registered owner or person having possession or control thereof shall on or before the date of expiry of the term for which tax has been paid, deliver to the Taxing Officer, an undertaking duly signed and verified in the prescribed form and manner specifying the period aforesaid and the place where the motor vehicle is to be kept alongwith such other particulars as may be prescribed and the registration certificate, fitness certificate, permit and tax token, then current and shall from time to time by delivering, further undertakings give prior intimation to the concerned Taxing Officer of the extension, if any, of the said period and the changes, if any, of the place where the motor vehicle shall be kept :

Provided that no such undertaking shall relate to a period exceeding one year at a time.

(2) If at any time during the period covered by an undertaking as aforesaid the motor vehicle is found being used or is kept at a place in contravention of any such undertaking, such vehicle shall, for the purpose of this Act be deemed to have been used throughout the said period without payment of tax.

(3) In the absence of any undertaking delivered under Sub-sec. (1) every motor vehicle liable to tax under this Act shall be deemed to have been used or kept for use within the State.

11. Refund of tax – (1) When any person has paid tax in respect of a motor vehicle, he shall be entitled to a refund.

- (a) where an undertaking has been delivered under Sub-sec. (1) of Sec. 10 in respect of such motor vehicles, which has not, in the opinion of Taxing Officer has found to be false, by the time the application for a refund is made, and the period specified in the said undertaking, comprises any period for which tax has been paid in respect of such vehicle, for each complete calendar month of the period for which tax has been paid and which remained unexpired on the date of delivery of the said undertaking, of an amount equal to one-twelfth of the annual tax payable on such vehicle;
- (b) where excess tax has been paid for any period due to over assessment by the Taxing Officer or otherwise, of the amount paid in excess of the tax payable; and
- (c) where, after payment of tax in respect of a vehicle, it is found that the vehicle is not subject to tax, of the tax so paid :

(2) The penalty imposed under Sub-sec. (1) shall be without prejudice to the liability, if any, that may be incurred under any of the other provisions of this Act or the rules made thereunder but no such penalty shall be imposed without giving the party concerned a reasonable opportunity of being heard.

14. Recovery of tax and penalty – (1) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under Sec. 13 may be recovered as arrears of public demand ¹[or in accordance with the provisions contained in Schedule-II].

¹[1-A. Any tax levied under this Act shall be deemed to be a first charge on the vehicle to which it relates.]

(2) The motor vehicle in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under Sec. 13 or its accessories may be distrained and sold in pursuance of this section whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

(3) Notwithstanding anything contained in this Act or the rules made thereunder, no person shall be liable to tax or penalty accruing for any period on account of any motor vehicle, the tax or penalty due in respect of which as already been paid by some other person.

15. Exemption – (1) The State Government may by notification make an exemption, reduction in the rate or other modification in regard to the tax payable –

- (i) by any person or class of persons; or
- (ii) in respect of any motor vehicle or class of motor vehicles.

(2) Every notification issued under Sub-sec. (1) shall, as soon as may be after it is issued, be laid before the State Legislature for a total period of fourteen days which may be comprised in one or more sessions.

16. Rebate on payment of annual tax in advance – (1) A rebate of five *per centum* on the amount of annual tax payable in respect of a motor vehicle shall be allowed if such annual tax is paid in advance.

17. Powers of Police Officer and other officers – (1) Any Taxing Officer or any police officer in uniform not below the rank of Sub-Inspector, or any officer of the State Motor Vehicles Department not below the rank of Junior Inspector of Motor Vehicles or any other Officer specially authorised by the Transport Commissioner in this behalf may –

1. Inserted vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993.

Provided that no such refund shall be made unless the person claiming the refund has made an application in that behalf to the concerned Taxing Officer within one year from the date on which the refund became due and every such refund shall be subject to such conditions as may be prescribed.

(2) Any amount due to be refunded under Clause (a) or Clause (b) or Sub-sec. (1) may, at the option of the applicant, be adjusted towards the tax due for any subsequent period :

Provided that if any tax or penalty due from the applicant in respect¹[of] any previous period remains outstanding, the amount to be refunded shall be first adjusted towards the outstanding dues and the balance, if any, shall be refunded.

12. Liability of successor to pay arrears – (1) If the tax leviable in respect of any motor vehicle unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxing Officer.

(2) Nothing contained in this section shall be deemed to ²[affect] the liability of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle, for payment of the said tax.

13. Penalty for failure to pay – ³[(1) If the tax due in respect of any motor vehicle has not been paid as specified in⁴[Secs. 4 and 4-A], the registered owner or the person having possession or control thereof shall, in addition to payment of tax due, be liable to pay penalty which may extend to ⁵[twice the tax due] in respect of that vehicle to be levied by such officer by order in writing and in such manner as may be prescribed.

(1-A) Notwithstanding anything contained in Sub-sec. (1), if the tax due in respect of any vehicle plying under the National permit scheme or a Zonal permit scheme is not paid as specified in the said scheme or otherwise, the registered owner or the person having the possession or control thereof shall, in addition to payment to tax due, be liable to pay the penalty specified in the said scheme or otherwise in respect of that vehicle in such manner as may be prescribed.]

⁵[x x x]

1. Substituted for the word 'or' by Notfn. No. 16006-Legis.-29/75-L/22/23.12.1975.
2. 'Affect' corrected as 'affect' ibid.
3. Substituted vide Sec. 6 of Orissa Act No. 2 of 1986-w.e.f. 18.10.1986.
4. Substituted vide Orissa Act No. 22 of 1990-w.e.f. 01.12.1990.
5. Deleted vide Orissa Act No. 22 of 1990.

- (a) enter at any time between sunrise and sunset any premises where he has reason to believe that a motor vehicle is kept; or
- (b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain ¹[stationary] so long as may reasonably be necessary,

for the purpose of satisfying himself that the amount of tax ²[including the penalty, if any, levied under Sec. 13] in respect of such vehicle has been paid and the tax has been obtained.

(2) While proceeding under Sub-sec. (1) the officer may, if the tax ²[or the penalty, if any, or both tax and penalty] has not been paid in accordance with the ³[provisions] for this Act, seize the motor vehicle and detain it till the tax ²[or the penalty, or bot, as the case may be,] is paid and ⁴[on such seizure] the officer shall take or cause to be taken any steps he may consider proper for the temporary safe custody of the vehicle; and the registered owner, the person having possession or control of the vehicle and the driver thereof shall be bound to comply with all orders and directions as the said officer may in respect of the movement of such vehicle, issue for giving effect to such seizure :

Provided that no such seizure shall be made and no such vehicle shall be retained in custody except in such manner, under such circumstances and subject to such conditions as the State Government, having regard to the reasonable convenience and facility of transport of the passengers and goods, if any, may prescribe.

18. Appeal – (1) Any person aggrieved by any order or direction of the Taxing Officer or by seizure made under Sub-sec. (2) of Sec. 17 may, within prescribed time and in the prescribed manner, prefer an appeal to such authority on payment of such fees, if any, as may be prescribed.

(2) Every appeal shall be heard and disposed of in the prescribed manner.

(3) Every decision on such appeal shall, subject to the provisions of Sec. 19, be final and shall not be called in question in any Court of law.

19. Revisions – Any person aggrieved by any order of the appellate authority passed under Sec. 18 may, within sixty days from the date of the order and in the prescribed manner, apply to the prescribed authority praying for a revision of such order on the ground that the decision is not in conformity with

1. Substituted for the word 'stationary' by Notfn. No. 16006-Legis 29/75 L./22/ 23.12.1975.
2. Inserted vide Orissa Act No. 12 of 1993 w.e.f. 01.06.1993.
3. Substituted by the word 'provision' vide Notfn. No. 16006-legis. 29/25-L/22, 23.12.1975.
4. Substituted *ibid* for such seizure.'

law and said revisional authority may pass order in relation to the order under revision as it deems fit :

Provided that the revisional authority may on his own motion call for the record of any case in which an order has been passed or a direction has been given by the Taxing Officer, or which relates to seizure of the vehicle under Sec. 17 or in which an order has been passed by the appellate authority and may pass such an order in relation to the case as it deems fit, if it finds that the order in question was without jurisdiction or illegal ¹[or erroneous in so far as it is prejudicial to the interest of revenue] :

Provided that the revisional authority shall not pass an order under this section prejudicial to any person without giving him a reasonable opportunity of being heard.

20. Offences – (1) Whoever –

(a) uses a motor vehicle or keeps a motor vehicle for use without having paid the tax or ²[differential tax] in respect of such vehicle; or

(b) delivers in respect of a motor vehicle any declaration or undertaking wherein the particulars required by or under this Act to be therein set for the area not fully and truly stated

shall, on conviction, be punishable with fine not exceeding, for the first offence twice and for every subsequent offence, four times the amount of annual tax payable for the vehicle in respect of which the offence is committed.

(2) Whoever not being a person liable to pay tax drives a motor vehicle knowing or having reason to believe that the tax or additional tax payable in respect of such vehicle has not been paid shall, on conviction, be punishable for the first offence with fine which may extend to three hundred rupees and for every subsequent offences with fine which may extend to five hundred rupees.

21. Other offences – Whoever contravenes any of the provisions of this Act or the rules framed thereunder shall on conviction, if such contravention is not punishable under Sec. 20, be punishable with fine which may extend to two hundred rupees.

22. Protection for *bona fide* acts – No prosecution, suit or other proceedings shall lie against the Taxing Officer or any other authority for anything in good and faith done or intended to be done, under this Act.

23. Power to make rules – (1) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

1. Added vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993.

2. Substituted for the word 'additional tax' vide Sec. 6 of Orissa Act No. 2 of 1986.

(2) In particular and without prejudice to the generality of the foregoing powers, the State Government may make rules for all or any of the following matters, namely –

- (a) the time within which and the manner in which, tax shall be paid;
- (b) the form of declaration and the form of undertaking, particulars to be stated therein and the time within which the declaration or undertakings shall be delivered;
- (c) the form of the tax token and the manner in which the tax token shall be displayed in the motor vehicle.
- (d) the conditions subject to which refund of tax may be allowed;
- (e) the authority before which, the manner in which, the time within which and the fees on payment of which an appeal or revision may be filed and the manner in which an appeal or revision may be heard and disposed of;
- (f) the issue of duplicate tokens and of certified copies of the records of the Taxing Officer and the fee chargeable therefore;
- (g) the procedure in accordance with which the Taxing Officer may dispose of matters before him;
- (h) regulating the method of assessment and recovery of the tax;
- (i) any other matter which is to be or may be prescribed.

(3) All rules made under this Act shall, as soon as may be after they are made, be laid before the State Legislature for a total period of fourteen days which may be comprised in one or more sessions and if during the said period the State Legislature makes modifications, if any, therein, the rules shall thereafter have effect only in such modified form, so, however, that such modification shall be without prejudice to the validity of anything previously done under the rules.

24. Repeal and Savings – (1) The Bihar and Orissa Motor Vehicles Taxation Act 2 of 1930 and the Madras Motor Vehicles Taxation Act 2 of 1931 in their application to the State of Orissa are hereby repealed.

(2) The repeal of the said Acts shall not affect –

- (a) the previous operation of the said Acts or anything duly done or suffered thereunder; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under any of the said Acts; or

- (c) any penalty, forfeiture ¹[or] punishment incurred in respect of any offence committed against any of the said Acts;
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, ²[.] forfeiture or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Acts had not been repealed.

(3) Subject to the provisions contained in Sub-sec. (2) and notwithstanding the repeal of the enactments specified in Sub-sec. (1).

- (i) every declaration or undertaking derived under the said enactments in respect of any motor vehicle shall be deemed to be a declaration or undertaking delivered under this Act; and
- (ii) every tax token issued under the enactments so repealed and valid immediately before the date of commencement this Act, shall continue to be valid after the said date for the unexpired portion of the period for which it has been issued.

1. Substituted for the word 'of' by Notfn. No. 16006-Legis, 29/75/I-22/23.12.1975.

2. The comma [,] inserted *ibid*.

¹[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.	³ [150.00]	Nil
(ii) Exceeding 91 kilograms in weight unladen.	³ [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).	² [15.00]	Nil
(b) Tricycles-	² [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.	² [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		
⁴ (i) Not exceeding 1,000 kilograms 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. 01.07.1990.
2. Substituted vide C and T (Transport) Notfn. No. 9241/T/26.06.1990 w.e.f. 01.07.1990.
3. Substituted vide Act No. 3 of 2005 w.e.f. 25.02.2005.
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 thereof in 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.
(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 ¹ [person or passenger]:	² [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 ¹ [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 :
¹ [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 -		
(i) for seating not more than ⁴ [three persons], for every person which the vehicle is permitted to carry, excluding the driver;	³ [148.00]	Nil

1. Substituted vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993.

2. Substituted vide C & T (Transport) Deptt. Notfn. No. 7647/T/13.05.1993-w.e.f. 01.06.1993.

3. Substituted vide Notfn. No. 435, Dated 10.01.2002.

4. Substituted vide Orissa Act No. 3 of 2005-w.e.f. 25.02.2005.

	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.
Explanation – 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 ¹ [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 -		
² [(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. 01.06.1993.

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

	Rs.	Rs.
(ii) for seating more than ² [three persons] but not more than 25 persons, for every person which the vehicle is permitted to carry, excluding the driver and conductor;	¹ [307.00]	¹ [413.00]
(iii) for seating more than 25 persons, for every person which the vehicle is permitted to carry, excluding the driver and conductor.	¹ [768.00]	¹ [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 ²[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.
- (ii) 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 ²[Motor Vehicles Act] be the distance authorised to be covered according to the permit; and

1. Substituted vide Notfn. No. 435 Dated 10.01.2002.

2. Substituted vide Orissa Act No. 3 of 2005 w.e.f. 25.02.2005.

3. Substituted vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993.

	Rs.	Rs.
(b) in the case of a motor vehicle plying without permit granted under the said Act, be reckoned as exceeding 320 kilometres ¹ [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.]		
¹ [(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 a 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 and the tax payable shall be rupees six hundred per seat per annum excluding the driver and conductor.]		
² (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 suh other State, is payable to the Government of Orissa the tax in respect of such vehicle shall be calculated on the total		

1. Inserted vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993.

2. Clauses re-numbered vide Orissa Act No. 12 of 1993-w.e.f. 01.06.1993.

Rs.

Rs.

distance covered by the stage carriage on such route in the State of Orissa.

- ¹[(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,

²[375-00]

	Rs.	Rs.
(b) more than 4,572 kilograms but not more than 7,620 kilograms laden,	¹ [2700-00]	
(c) more than 7,620 kilograms but not more than 9,500 kilograms laden,	¹ [3675-00]	
(d) more than 9,500 kilograms laden.	Rs. ¹ [3675.00] ... plus Rs. 120.00 for every 500 kilograms or part thereof in addition to 9,500 kilograms.	
² [5-A. Private service vehicles – For every sitting person excluding the driver, the vehicle is permitted to carry.	³ [270.00]	
5-B. Educational institution buses – For every sitting person excluding the driver, the vehicle is permitted to carry.]	³ [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;	⁴ [1100.00] ...	
(ii) weighing more than 762 kilograms but not more than 1,542 kilograms unladen;	⁴ [1600.00] ...	
(iii) weighing more than 1,524 kilograms but not more than 2,286 kilograms unladen;	⁴ [2100.00] ...	
(iv) weighing more than 2,286 kilograms but not more than 3,048 kilograms unladen;	⁴ [2500.00] ...	
(v) weighing more than 3,048 kilograms unladen;	⁴ [3000.00] ...	
(vi) extra tax payable in respect of such vehicle used for drawing trailers -		

1. Substituted vide C & T (Transport) Deptt. Notfn. No. 15581/T./05.10.1988.

2. Inserted vide Orissa No. 12 of 1993-w.e.f. 01.06.1993.

3. Substituted vide Notfn. No. 7305/T. Dt. 16.05.2001.

4. Substituted vide Orissa Act No. 3 of 2005-w.e.f. 25.02.2005.

	Rs.	Rs.
(a) having such trailer not exceeding 1,016 kilograms in weight unladen,	¹ [300-00]	...
(b) for each trailer exceeding 1.016 kilograms in weight unladen :	¹ [600-00]	...

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 ²[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.

³SCHEDULE 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 –

- certificate means a certificate signed by the Tax Recovery Officer under Rule 2;
- 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;
- execution in relation to a certificate, means recovery of arrears in pursuance of the certificate.
- Form means a Form given in the Annexure to this Schedule;
- Movable property includes growing crops;
- Rule means a rule contained in this Schedule;

1. Substituted vide Orissa Act No. 3 of 2005 - w.e.f. 25.02.2005.

2. Substituted vide Orissa Act No. 12 of 1993 - w.e.f. 01.06.1993.

3. Inserted *ibid*.

- (g) share in 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 Tax Recovery Officer under this Schedule within the jurisdiction as may be specified.

2. Filling 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 Act, 1975, he may sign a certificate in Form 1 stating that the amount is due and shall proceed to recover the amount in accordance with the provisions of this Schedule.

(2) Subject to the law of limitation, the Tax Recovery Officer may at any time amend the certificate by addition, omission or substitution of the name of any defaulter or by alteration of the amount mentioned in the certificate, as the case may be, on being satisfied that the amendment is so necessary :

Provided that when any such amendment is made, a fresh notice as provided in Rule 3 shall be issued to the defaulter.

3. Issue or service of notice and effect thereof – (1) When a certificate has been signed by the Tax Recover Officer under Rule 2, he shall issue a notice to the defaulter in Form 2 alongwith a copy of the certificate directing him to pay the amount within a period not exceeding thirty days from the date of service of the notice.

(2) After the service of notice of any certificate under Sub-rule (1) upon a defaulter –

- (a) any private transfer or delivery of any of his immovable property or any interest in such property shall be void against any claim enforceable in execution of the certificate; and
- (b) the amount due from time to time in respect of the certificate shall be a charge upon such property, to which every other charge created subsequent to the service of the said notice shall be postponed :

Provided that the Tax Recovery Officer may, at any time for reasons to be recorded in writing, direct an attachment of the whole or any part of the immovable property belonging to the defaulter.

(3) The defaulter may, within the period of time specified in the notice issued under Sub-rule (1), present to the Tax Recovery Officer a petition denying his liability only on the ground that –

- (a) the demanded amounts have been fully or partly paid; or
- (b) the person on whom such notice has been served is not the defaulter; or
- (c) the amount by law is not recoverable from him.

4. Hearing and determining the petition denying liability – The Tax Recovery Officer may after hearing the petition and taking evidence, as may be necessary, confirm the amount mentioned in the certificate or set aside, modify or vary the same as he deems fit.

5. Execution of certificate – A certificate signed under Rule 2 may be executed by –

- (a) the Tax Recovery Officer who signed the certificate; or
- (b) the Tax Recovery Officer to whom a copy of the certificate is sent for execution under Rule 6.

6. Transmission of certificate to any other Tax Recovery Officer for execution – (1) A Tax Recovery Officer who signed the certificate may send the copy thereof for execution to any other Tax Recovery Officer in whose jurisdiction the defaulter resides, carries on his business or the property of the defaulter are situated or kept.

(2) If the copy of the certificate is transmitted by the Tax Recovery Officer who signed the certificate, to another Tax Recovery Officer before the notice under Rule 3 is issued or served, the latter shall issue the notice or cause it to be served, as the case may be, heard the petition filed denying liability, if any, and shall proceed to recover the amount under this Schedule. In that case, he shall intimate the position from time to time to the Tax Recovery Officer who signed the original certificate.

7. When the certificate may be executed – No step in execution of a certificate shall be taken until the period specified in the notice issued under Rule 3 has elapsed since the date of the service of the notice or when a petition has been filed denying liability until such petition has been heard and determined :

Provided that when the whole or any part of the movable property of the defaulter is liable to attachment under this Schedule, the Tax Recovery Officer may, at any time for reasons to be recorded in writing, direct an attachment of the whole, or any part of such movable.

8. Mode of recovery – If the amount mentioned in the notice is not paid within the time specified therein or within such further time as the Tax Recovery Officer may grant, the Tax Recovery Officer shall proceed to realise the amount by one or more of the following modes :

- (a) by attachment and sale of the defaulter's movable property;
- (b) by attachment and sale of the defaulter's immovable property;
- (c) by arrest of the defaulter and his detention in prison.

9. Interest, cost and charges recoverable – There shall be recoverable in the proceedings in execution of every certificate –

- (a) interest at the rates may be notified by the State Government from the day commencing after and end of the period specified in the notice issued under Rule 3;
- (b) all charges incurred in respect of –
 - (i) the service of notice upon the defaulter to pay the arrears, and of warrants and other processes; and
 - (ii) all other proceedings taken for realising the arrears.

10. Purchaser's title – (1) Where property is sold in execution of a certificate, there shall vest in the purchaser the right, title and interest of the defaulter at the time of sale, free from all encumbrances.

(2) Where immovable property is sold in execution of a certificate, and such sale has become absolute, the purchaser's right, title and interest shall be deemed to have vested in him from the time when the property is sold, and not from the time when the sale becomes absolute.

11. Disposal of proceeds of executions – Whenever assets are realised by sale or otherwise in execution of a certificate, they shall be disposed of in the following manner :

- (a) There shall first be paid to the Tax Recovery Officer the costs incurred by him in the proceeding;
- (b) There shall, in the next place, be paid to the Tax Recovery Officer the amount due under the certificate in execution of which the assets were realised; and
- (c) The balance, if any, remaining after the payment of the amount, if any, referred to in Clause (d) shall be paid to the defaulter.

12. Property exempt from attachment – (1) All such property as is by the Code of Civil Procedure, 1908 (5 of 1908) exempt from attachment and sale in execution of a decree of a Civil Court shall be exempt from attachment and sale under this Schedule.

(2) The Tax Recovery Officer's decision as to what property is so entitled to exemption shall be conclusive.

13. Investigation by Tax Recovery Officer – (1) Where any claim is preferred to, or any objection is made to the attachment or sale of any property in execution of a certificate on the ground that such property is not liable to such attachment or sale, the Tax Recovery Officer shall proceed to investigate the claim or objection :

Provided that no such investigation shall be made where the Tax Recovery Officer considers that the claim or objection was designed or to cause unnecessary delay.

(2) Where the property to whom the claim or objection applies has been advertised for sale, the Tax Recovery Officer ordering the sale may postpone it pending the investigation of the claim or objection, upon such terms as to security or otherwise as the Tax Recovery Officer shall deem fit.

(3) The claimant or objector shall adduce evidence to show that –

- (a) in the case of immovable property, at the date of the service of notice issued under this Schedule to pay the arrears; or
- (b) in case of movable property, at the date of the attachment, he had some interest in, or was possessed, of, the property in question.

(4) Where, upon the said investigation, the Tax Recovery Officer is satisfied that, for the reason stated in the claim or objection, such property was not, at the said date, in the possession of the defaulter or of some person in trust for him or in the occupancy of a tenant or other person paying rent to him or that being in the possession of the defaulter at the said date, it was so in his possession, not on his own account or as his own property, but on account of or in trust for some other person, or in his own account and partly on account of some other person, the Tax Recovery Officer shall make an order releasing property, wholly or to such extent as he thinks fit from attachment or sale.

(5) Where the Tax Recovery Officer is satisfied that the property was, at the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the Tax Recovery Officer shall disallow the claim.

(6) Where a claim or an objection is preferred, the party against whom an order is made may institute a suit in a Civil Court to establish the right which he claims to the property in dispute, but subject to the result of such suit, if any, the order of the Tax Recovery Officer shall be conclusive.

14. Removal of attachment on satisfaction or cancellation of certificate – Where –

- (a) the amount due with costs and all charges and expenses resulting from the attachment of any property or incurred in order to hold a sale, are paid to the Tax Recovery Officer; or
- (b) the certificate is cancelled.

the attachment shall be deemed to be withdrawn in the case of immovable property the withdrawal shall, if the defaulter so desires, be proclaimed at his expenses and a copy of the proclamation shall be affixed in the manner provided by this Schedule for a proclamation of sale of immovable property.

15. Officer entitled to attach and sell – The attachment and sale of property shall be made by the Tax Recovery Officer.

16. Defaulting purchaser answerable for loss on resale – An deficiency of price which may happen or a resale by reason of the purchaser's default, and all expenses attending such resale, shall be certified by the Tax Recovery Officer shall be recoverable from the defaulting purchaser under the procedure provided by this Schedule :

Provided that no such application shall be entertained unless filed within fifteen days from the date of resale.

17. Adjournment or stoppage of sale – (1) The Tax Recovery Officer may, in his discretion, adjourn any sale hereunder to a specified day and hour.

(2) Where a sale of immovable property is adjourned under Sub-rule (1) for a longer period than one calendar month, a fresh proclamation of sale under this Schedule shall be made unless the defaulter to waive it.

(3) Every sale shall be stopped if before the lot is knocked down, the arrears and costs (including the costs of the sale) are tendered to the Tax Recovery Officer.

18. Prohibition against bidding or purchase by officer – No officer or other person having any duty to perform in connection with any sale under this Schedule shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

19. Prohibition against sale on holidays – No sale under the Schedule shall take place on a Sunday or other general holiday recognised by the State Government or any day which has been notified by the State Government to be a local holiday for the area in which the sale is to take place.

20. Assistance by police – The Tax Recovery Officer may apply to the Officer-in-charge of the nearest police-station for such assistance as may be necessary in the discharge, of his duties, and the authority to whom such application is made shall depute a sufficient number of Police Officers for furnishing such assistance.

PART – II

ATTACHMENT AND SALE OF MOVABLE PROPERTY

21. Warrant – When any movable property is to be attached, the Tax Recovery Officer shall prepare a warrant under his signature of Form 3 specifying the name of the defaulter and the amount to be realised and cause a copy of the warrant to be served on the defaulter.

22. Attachment – If, after service of the copy of the warrant, the amount is not paid forthwith, the Tax Recovery Officer shall proceed to attach the movable property of the defaulter.

23. Property in defaulter's possession – Where the property proceeded against is movable property (other than agricultural produce) in the possession of the defaulter it shall be attached by actual seizure and the officer shall keep the property in his custody or in the custody of one of his subordinate or in the custody of a Zimadar, who shall be responsible for due custody thereof :

Provided that when the property seized is subject to speedy and natural decay or when the express of keeping it in custody is likely to exceed its value the officer may sell it at once.

24. Agricultural produce – Where the property proceeded against is agricultural produce, it shall be attached by affixing a copy of the warrant –

- (a) where such produce is growing crop, on the land on which such crop has grown, or
- (b) where such produce has been cut or gathered, on the threshing floor or place for treading out grain or the like, or fodderstock, on or in which it is deposited.

and another copy on the outer door or on some other conspicuous part of the house in which the defaulter ordinarily resides, or on the outer door or on some

other conspicuous part of the house in which he carries on business or personally works for gain, or in which he is known to have last resided on carried or business or personally worked for gain. The produce shall, thereupon, be deemed to have passed into the possession of the Tax Recovery Officer.

25. Provisions as to agricultural produce under attachment – (1)

Where agricultural produce is attached, the Tax Recovery Officer shall make such arrangements for the custody, watching, tending, cutting and gathering thereof as he may deem sufficient, and the assessing authority shall bear such amount as the Tax Recovery Officer shall require in order to defray the cost of such arrangement.

(2) Subject to such condition as may be imposed by the Tax Recovery Officer in this behalf, either in the order of attachment or in any subsequent order, the defaulter may tend, cut, gather and store the produce and do any other act necessary for maturing or preserving it; and if the defaulter fails to do all or any of such acts, any person appointed by the Tax Recovery Officer in this behalf may, subject to the like conditions, do all or any of such acts and costs incurred by such person shall be recoverable from the defaulter as if they were included in the certificate.

(3) Agricultural produce attached as growing crop shall not be deemed to have ceased to be under attachment or to require reattachment merely because it has been served from the soil.

(4) Where an order for the attachment of a growing crop has been made at a considerable time before the crop is likely to be fit to be cut or gathered, the Tax Recovery Officer may suspend the execution of the order for such time as he thinks fit, and may, in his discretion, make a further order prohibiting the removal of the crop pending execution of the order of attachment.

(5) A growing crop which from its nature does not admit of being stored, shall not be attached under this rule at any time less than twenty days before the time at which it is likely to be fit to be cut or gathered.

26. Debts and share, etc. – (1) In the case of –

- (a) a debt not secured by a negotiable instrument;
- (b) a share in a corporation; or
- (c) other removable property not in the possession of the defaulter except property deposited in, or in the custody of any Court.

the attachment shall be made by a written order in Form 4 prohibiting –

- (i) in the case of a debt, the creditor from recovering the debt and debtor from making payment thereof until further order of the Tax Recovery Officer;
- (ii) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;
- (iii) in the case of any other movable property (except as aforesaid), the person in possession of the same from giving it over to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the Tax Recovery Officer, and another copy shall be sent in the case of debt, to the debtor, in the case of share, to the proper officer of the corporation and in the case of other movable property (except as aforesaid) to the person in possession of the same.

(3) A debtor prohibited under Clause (i) of Sub-rule (1) may be the amount of his debt to the Tax Recovery Officer and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

27. Share in movable property – Where the property proceeded against consist of the share or interest of the defaulter in movable property belonging to him and another as co-owners, the attachment shall be made by a notice in Form 5 to the defaulter prohibiting him from transferring the share or interest or charging it in any way.

28. Attachment of negotiable instrument – Where the property is a negotiable instrument not deposited in a Court nor in the custody of a public officer, the attachment shall be made by actual seizure.

29. Attachment of property in custody of Courts or public officer – Where the property proceeded against is in the custody of any Court or public officer, the attachment shall be made by a notice in Form 6 to such Court or Officer requesting that such property and any interest or dividend becoming payable thereon, may be held subject to the further orders of the Tax Recovery Officer by whom the notice is issued :

Provided that where such property is in the custody of a Court, any question of title or propriety relating to any person, not being the defaulter, claiming to be interested in such property by virtue of any assignment, attachment or otherwise shall be determined by such Court.

30. Attachment of partnership property – (1) Where the property proceeded against consists of an interest of the defaulter being a partner, in the partnership property, the Tax Recovery Officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared on accruing and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other person shall be at liberty at any time to redeem the interest charged or in the case of a sale being directed, to purchase the same.

31. Attachment not to be excessive – The attachment by seizure shall not be excessive, that is to say, the property seized shall be as nearly as possible proportionate to the amount specified in the warrant.

32. Inventory – In the case of attachment of movable property by actual seizure, the office shall, after seizure of the property, prepare an inventory all the property attached, specifying in it the place where it is lodged or kept, and a copy of the inventory shall be delivered to the defaulter.

33. Seizure between sunrise and sunset – Attachment by seizure shall be made after sunrise and before sunset and not otherwise.

34. Power to break open door, etc. – The officer may break open any inner or outer door of any building and after any building in order to seize any movable property if he has reasonable grounds to believe that such building contains movable property liable to seizure under the warrant and he has notified his authority and intention of breaking open if admission is not given. He shall, however, give all reasonable opportunity to women to withdraw.

35. Sale – The Tax Recovery Officer may direct that any movable property attached under this Schedule or such portion thereof as may seem necessary to satisfy the certificate shall be sold.

36. Issue of proclamation – When any sale of movable property is ordered by the Tax Recovery Officer he shall issue a proclamation in Form 7 in the language of the district, of the intended sale, specifying the time and place of sale and whether the sale is subject to confirmation or not.

37. Proclamation how made – (1) Such proclamation shall be made by beat of drum or other customary mode –

- (a) in the case of property attached by actual seizure –
 - (i) in the village in which the property was seized or if the property was seized in a town or city then in the locality in which it was seized; and
 - (ii) at such other places as the Tax Recovery Officer may direct; and
- (b) in the case of property attached otherwise than by actual seizure, in such places, if any, as the Tax Recovery Officer may direct.

(2) A copy of the proclamation shall also be affixed in a conspicuous part of the office of the Tax Recovery Officer.

38. Sale after fifteen days – Except where the property is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, no sale of movable property under this Schedule shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days calculated from the date on which a copy of the sale proclamation was affixed in the office of the Tax Recovery Officer.

39. Sale of agriculture produce – (1) Where the property to be sold is agricultural produce the sale be held –

- (a) if such produce is a growing crop, on or near the land on which such crop has grown, or
- (b) if such produce has been cut or gathered, at or near the threshing floor or place for treading out grain or the like, or fodder-stock, on or in which it is deposited :

Provided that the Tax Recovery Officer may direct the sale to be held at the nearest place of public resort, if he is of opinion that the produce is thereby likely to sell to greater advantage.

(2) Where, on the produce being put-up for sale –

- (a) fair price, in the estimation of the Tax Recovery Officer is not offered for it, and
- (b) the owner of the produce, a person authorised to act on his behalf, applies to have the sale postponed till the next day or, if a market is held at the place of sale, till the next market day.

the sale shall be postponed accordingly and shall be then completed, whatsoever price may be offered for produce.

40. Special provisions relating to growing crops – (1) Where the property to be sold is growing crop and the crop from its nature admits of being stored but has not yet been stored, the day of the sale shall be so fixed as to admit of the crop being made ready for storing before the arrival of such day and the sale shall not be held until the crop has been cut or gathered and is ready for storing.

(2) Where the crop from its nature does not admit of being stored can be sold to a greater advantage in an unripe stage, as in the case of green wheat, it may be sold before it is cut and gathered, and the purchaser shall be entitled to enter on the land, and to do all that is necessary for the purpose of tending or cutting or gathering the crop.

41. Sale to be by auction – The property shall be sold by public auction in one or more lots as the officer may consider advisable and if the amount to be realised by him is satisfied by the sale of a portion of the property the sale shall be immediately stopped with respect to the remainder of the lots.

42. Sale by public auction – (1) Where movable property is sold by public auction, the price of each lot shall be paid at the time of sale or as soon after as the officer holding the sale directs and in default of payment, the property shall forthwith be resold.

(2) On payment of the purchase money, the officer holding the sale shall grant a certificate specifying the property purchased, the price paid and the name of the purchaser and the sale become absolute.

(3) Where the movable property to be sold is a share in goods belonging to the defaulter and a co-owner and two or more persons, of whom one is such co-owner, respectively bid the same sum of for such property or for any lot, the binding shall be deemed to be the bidding of the co-owner.

43. Irregularity not to vitiate sale, but any person injured may sue – No irregularity in publishing or conducting the sale of movable property shall vitiate the sale, but any person sustaining substantial injury by reason of such irregularity at the hand of any other person, may institute a suit in a Civil Court against him for compensation or (if such other person is the purchaser) for the recovery of the specific property and for compensation in default of such recovery.

44. Negotiable instruments and shares in a corporation – Notwithstanding anything contained in this Schedule where the property to be sold is a negotiable instrument or a share in a corporation, the Tax Recovery Officer may, instead of selling it by public auction sell such instrument or share through a broker.

45. Order for payment of coin or currency notes to the Tax Recovery Officer – Where the property attached is current coin or currency notes, the Tax Recovery Officer may, at any time during the continuance of the attachment direct that such coin or notes, or a part thereof sufficient to satisfy the certificate be paid over to the authority, who may be specified by the Tax Recovery Officer in writing.

PART – III

ATTACHMENT AND SALE OF IMMOVABLE PROPERTY

46. Attachment – Attachment of immovable property of the defaulter shall be made by an order in Form 8 prohibiting the defaulter from transferring or charging the property in any way and prohibiting all persons from taking any benefit under the such transfer or charge.

47. Service of notice of attachment – A copy of the order of attachment shall be served on the defaulter.

48. Proclamation of attachment – The order of attachment shall be proclaimed at some place on or adjacent to the property attached by beat of drum or other customary mode, and a copy of the order shall be fixed on a conspicuous part of the property and on the notice board of the office of the Tax Recovery Officer.

49. Attachment to relate back from the date of service of notice – Where any immovable property is attached under this Schedule, the attachment shall relate back to, and take effect from the date on which the notice to pay the arrears issued under this Schedule was served on the defaulter.

50. Sale and proclamation of sale – (1) The Tax Recovery Officer may direct that any immovable property which has been attached or such portion thereof, as may seem necessary to satisfy the certificate, shall be sold.

(2) Where any immovable property is ordered to be sold, the Tax Recovery Officer shall cause a proclamation in Form 7 of the intended sale to be made in the language of the district.

51. Contents of proclamation – A proclamation of sale of immovable property shall be drawn up after notice to defaulter and shall State the time and place of sale and shall specify, as fairly and accurately as possible –

- (a) the property to be sold;
- (b) the revenue, if any, assessed upon the property or any part thereof;

- (c) the amount for the recovery of which the sale is ordered; and
- (d) any other thing which the Tax Recovery Officer considers it material for a purchaser to know, in order to judge the nature and value of the property.

52. Mode of making proclamations – (1) Every proclamation for the sale of immovable property, shall be made at some place on or near such property by beat of drum or other customary mode and a copy of the proclamation shall be affixed on a conspicuous part of the property and also upon a conspicuous part of the officer of the Tax Recovery Officer.

(2) Where the Tax Recovery Officer so directs such proclamation shall also be published in the official Gazette or in a local newspaper, or in both, and the cost of such publication shall be deemed to be cost of the sale.

(3) Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Tax Recovery Officer, otherwise be given.

53. Time of sale – No sale of immovable property under this Schedule shall, without the consent in writing of the defaulter, take place until after the expiration of at least thirty days calculated from the date which a copy of the proclamation of the sale has been affixed of the property or in the office of the Tax Recovery Officer, whichever is later.

54. Sale to be by auction – The sale shall be by public auction to the highest bidder and shall be subject to confirmation by the Tax Recovery Officer.

55. Deposit by purchaser and resale in default – (1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five per cent of the amount of his purchase money, to the Tax Recovery Officer and in default of such deposit, the property shall forthwith be resold.

(2) The full amount of purchase money payable shall be paid by the purchaser to the Tax Recovery Officer, or before the fifteenth day from the date of the sale of the property.

56. Procedure in default of payment – In default of payment within the period mentioned in the preceding rule, the deposit may, if the Tax Recovery Officer thinks fit, after defraying the expenses of the sales, be forfeited to the Government, and the property shall be resold, and the defaulting purchaser

shall forfeit all claims to the property or to any part of sum for which it may subsequently be sold.

57. Authority to bid – All persons bidding at the sale shall be required to declare if they are bidding on their behalf or on behalf of their principals. In the latter case, they shall be required to deposit their authority, and in default, their bids shall be rejected.

58. Application to set aside sale of immovable property on deposit – (1) Where immovable property has been sold in execution of a certificate, the defaulter, or any person whose interests are affected by the sale may, at any time within thirty days from the date of sale property to the Tax Recovery Officer to set aside the sale, on his depositing –

- (a) for the payment towards the arrear, the amount specified in the proclamation of sale as that for the recovery of which the sale was ordered, with interest thereon at the rate of twelve per cent per annum calculated from the date of proclamation sale to the date when the deposit is made; and
- (b) for the payment to the purchaser as penalty, a sum equal to five per cent of the purchase money, but not less than one rupee.

(2) Where a person makes an application under Rule 60 for setting aside the sale of his immovable property, he shall not, unless he withdraws that application, be entitled to make or prosecute an application under this rule.

59. Application to set aside sale of immovable property on ground of non-service of notice or irregularity – Where immovable property has been sold in execution of a certificate, the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Tax Recovery Officer to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by this Schedule on the ground or a material irregularity in publishing or conducting the sale;

Provided that –

- (a) no sale shall be set aside on any such ground unless the Tax Recovery Officer is satisfied that the applicant has sustained substantial injury by reason of the non-service of irregularity; and
- (b) an application made by a defaulter under this rule shall be disallowed unless the applicant deposits the amount recoverable from him in execution of the certificates.

60. Setting aside sale where defaulter has no saleable interest – At any time within thirty days of the sale, the purchaser may apply to the Tax Recovery Officer to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

61. Confirmation of sale – (1) Where no application is made for setting aside the sale under the foregoing rules or where such an application is made and disallowed by the Tax Recovery Officer, he shall, if the full amount of the purchase money has been paid, make an order confirming the sale; and thereupon, the sale shall become absolute.

(2) Where such application is made and allowed and where, in the case of an application made to set aside the sale on deposit of the amount and penalty and charges, the deposit is made within thirty days from the date of the sale, the Tax Recovery Officer shall make an order setting aside the sale :

Provided that no order shall be made unless notice of the application has been given to the persons affected thereby.

62. Return of purchase money in certain cases – Where a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase together with the penalty, if any, deposited for payment to the purchaser, and such interest as the Tax Recovery Officer may allow, shall be paid to the purchaser.

63. Sale certificate – (1) Where a sale of immovable property has become absolute the Tax Recovery Officer shall grant a certificate in Form 9 specifying the property sold and the name of the person who at the time of sale is declared to be the purchaser.

(2) Such certificate shall state the date on which the sale become absolute.

64. Postponement of sale to enable defaulter to raise amount due under certificate – (1) Where an order for the sale of immovable property has been made, if the defaulter can satisfy the Tax Recovery Officer that there is reason to believe that the amount or the certificate may be raised by the mortgage or lease or private sale of such property, or some part thereof, or any other immovable property of the defaulter the Tax Recovery Officer may, on his application, postpone the sale of the property comprised in the order for sale, on such terms and for such period as he thinks proper, to enable him to raise the amount.

(2) In such case, the Tax Recovery Officer shall grant a certificate to the defaulter authorising him within a period to be mentioned therein and, notwithstanding anything contained in this Schedule, to make the proposed mortgage, lease or sale :

Provided that all money payable under such mortgage, lease or sale shall be paid, not to the defaulter but to the Tax Recovery Officer :

Provided further that no mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Tax Recovery Officer :

65. Fresh proclamation before resale – Every resale of immovable property in default or payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period hereinbefore provided for the sale.

66. Bid of co-sharer to have preference – When the property sold is a share of undivided immovable property, and two or more persons of whom one is co-sharer, respectively bid the same sum for such property or for any lot, the bid shall be deemed to be the bid of the co-sharer.

PART – IV

ARREST AND DETENTION OF THE DEFAULTER

67. Notice to show-cause – (1) No order for the arrest and detention in civil prison of a defaulter shall be made unless the Tax Recovery Officer has issued and served a notice upon the defaulter calling upon him to appear before him on the date specified in the notice and to show cause why he should not be committed to the civil prison, and unless the Tax Recovery Officer, for reasons recorded in writing is satisfied.

- (a) that defaulter, with the object of obstructing the execution of the certificate, has after the receipt of the certificate in the office of the Tax Recovery Officer, dishonestly transferred concealed or removed any part of his property; or
- (b) that the defaulter has, or has had, since the receipt of the certificate in the office of the Tax Recovery Officer, the means to pay the arrears of some substantial part thereof and refuses or neglects or has refused or neglected to pay the same.

(2) Notwithstanding anything contained in Sub-rule (1), a warrant for the arrest of the defaulter may be issued by the Tax Recovery Officer if the Tax Recovery Officer is satisfied, by affidavit or otherwise, that with the object or effect of delaying the execution of the certificate the defaulter is likely to abscond or leave the local limits of the jurisdiction of the Tax Recovery Officer.

(3) Where appearance is not made in obedience to a notice issued and served under Sub-rule (1), the Tax Recovery Officer may issue a warrant for the arrest of the defaulter.

(4) Every person arrested in pursuance of a warrant of arrest under sub-rule (2) or Sub-rule (3) shall be brought before the Tax Recovery Officer as practicable and in any event within twenty-four hours of his arrest (exclusive of the time required for the journey) :

Provided that, if the defaulter pays the amount entered in the warrant of arrest as due and the costs of the arrest to the officer arresting him, such officer shall at once release him.

68. Hearing – When a defaulter appears before the Tax Recovery Officer in obedience to a notice to show-cause or is brought before the Tax Recovery Officer under Rule 71, the Tax Recovery Officer shall proceed to hear the issue and take all such evidence as may be necessary in support of execution by arrest and shall then give the defaulter an opportunity of showing cause why he should not be committed to the civil prison.

69. Custody pending hearing – Pending the conclusion of the enquiry the Tax Recovery Officer may, in his discretion, order the defaulter to be detained in the custody of such officer as the Tax Recovery Officer may think fit or release him on his furnishing security to the satisfaction of the Tax Recovery Officer for his appearance when required.

70. Order of detention – (1) Upon the conclusion of the enquiry the Tax Recovery Officer may make an order for the detention of the defaulter in the civil prison and shall in that event cause him to be arrested if he is not already under arrest :

Provided that in order to give the defaulter an opportunity of satisfying the arrears, the Tax Recovery Officer may, before making the order of detention, leave the defaulter in the custody of the officer arresting him or any other officer for a specified period not exceeding fifteen days, or release him on his furnishing security to the satisfaction of the Tax Recovery Officer for his appearance at the expiration of the specified period if the arrears are not so satisfied.

(2) When the Recovery Officer does not make an order of detention under sub-rule (1) he shall, if the defaulter is under arrest, direct him release.

71. Detention in and release from prison – (1) Every person detained in the civil prison in execution of a certificate may be so detained –

- (a) where the certificate is for a demand of an amount exceeding two hundred and fifty rupees for a period of six months; and
- (b) in any other case, for a period of six weeks :

Provided that he shall be released from such detention –

- (i) on the amount mentioned in the warrant for his detention being paid to the Officer-in-charge of the civil prison; or
- (ii) on the order of the Tax Recovery Officer on any ground other than the grounds mentioned in Rules 72 and 73.

(2) A defaulter released from detention under this rule shall not, merely by reason of his release, be discharged from his liability for the arrears but he shall not be liable to be rearrested under certificate in execution of which he was detained in the civil prison.

72. Release – (1) Tax Recovery Officer may order the release of a defaulter who has been arrested in execution of a certificate that he has disclosed the whole of his property and has placed it at the disposal of the Tax Recovery Officer and that he has not committed any act of bad faith.

(2) If the Tax Recovery Officer has ground for believing the disclosure made by a defaulter under Sub-rule (1) to have been untrue, he may order the re-arrest of the defaulter in execution of the certificate, but the period of his detention in the civil prison shall not in the aggregate exceed that authorised by Rule 71.

73. Release on ground of illness – (1) At any time after a warrant for the arrest of a defaulter has been issued, the Tax Recovery Officer may cancel it on the ground of his serious illness.

(2) Where a defaulter has been arrested, the Tax Recovery Officer may release him if, in the opinion of the Tax Recovery Officer, he is not in a fit state of health to be detained in the Civil Prison.

(3) Where a defaulter has been committed to the civil prison, he may be released therefrom by the Tax Recovery Officer on the ground of existence of any infectious or contagious disease, or on the ground of his suffering from any serious illness.

(4) A defaulter released under this rule may be re-arrested, but the period of his detention in the civil prison shall not in the aggregate exceed that authorised by Rule 71.

74. Entry into dwelling house – For the purpose of making an arrest under this Schedule –

- (a) no dwelling house shall be entered after sunset and before sunrise;
- (b) no outer door of a dwelling house shall be broken open unless such dwelling house or a portion thereof is in the occupancy of the

defaulter and he or any other occupant of the house refuses or in any way prevents access thereto; but when the person executing any warrant has duly gained access to any dwelling house, he may break open the door of any room or apartment if he has reason to believe that the defaulter is likely to be found there; and

- (c) no room, which is in the actual occupancy of a woman who according to the customs of the country, does not appear in public, shall be entered into unless the officer authorised to make the arrest has given notice to her that she is at liberty to withdraw and has given her reasonable time and facility for withdrawing.

75. Prohibition against arrest of women or minors, etc. – The Tax Recovery Officer shall not order the arrest and detention in the civil prison of –

- (a) a woman, or
(b) any person who, in his opinion, is a minor or of unsound mind.

76. Subsistence allowance – (1) When a defaulter is arrested or detained in the civil prison, the sum payable for the subsistence of the defaulter from the time of arrest until he is released shall be borne by the State Government.

(2) Such sum shall be calculated on the scale fixed by the State Government for the subsistence of judgment-debtors arrested in execution of a decree of a Civil Court.

(3) Sums payable under this rule shall be deemed to be costs in the proceeding :

Provided that the defaulter shall not be detained in the civil prison or arrested on account any sum so payable.

PART V

MISCELLANEOUS

77. Power to take evidence – Every Tax Recovery Officer or other officer acting under this Schedule shall have the powers of a Civil Court while trying a suit for the purpose of receiving evidence, administering oaths, enforcing the attendance of witnesses and compelling the productions of documents.

78. Appeal – (1) An appeal from any order passed by the Tax Recovery Officer under this Schedule shall lie to the Transport Commissioner and, after admitting an appeal the Transport Commissioner may dispose of it himself or, if he so decides, may make over to an officer subordinate to him not below the rank of Joint Commissioner, Transport.

(2) Every appeal under this rule must be presented within thirty days from the date of the order appealed against.

(3) Pending the decision of any appeal execution of the certificate may be stayed if the appellate authority so directs, but not otherwise.

79. Review – Any order passed under this Schedule may, after notice to all persons interested, be reviewed by the officer who made order, or by his successor-in-office on account of any mistake apparent on the record.

80. Recovery from surety – Where any person has, under this Schedule, become surety for the amount due by the defaulter, he may be proceeded against under this Schedule as if he was the defaulter.

81. Application of Code of Civil Procedure, 1908 – In the matters of procedure not provided for in this Schedule the relevant provisions of the Code of Civil Procedure, 1903 shall *mutatis mutandis* apply.

82. Repeal and savings – (1) The Orissa Motor Vehicles Taxation (Amendment) Ordinance 6 of 1993 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

SCHEDULE-III*[See Section 4-A]**

Sl. No.	Period of Vehicle	Motor Cycle with or without attachment Motor Cabs, Motor		Cars, Jeeps, Omnibuses 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 of 5% of the cost of the vehicle whichever is higher	Rs. 2000 of 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."

ANNEXURE FORM 1

Certificate for recovery of arrear

1. Tax Recovery Officer of
(Place and address)
2. Region
3. District

No. of certificate	Details and address of authority to whom the arrear is payable	Name, father's name and address of the defaulter	Name and address of surety (ies) if any	Amount of arrear M.V. Tax/ Addl. Tax/Penalty for which the certificate is signed and the period to which such dues relate	Particulars of the Motor Vehicle and other particulars of the arrear for which the certificate is signed
1	2	3	4	5	6

I hereby certify that above mentioned sum of Rs. (in words) is due from the above-named defaulter and that the recovery of the said amount by suit is not barred by law.

Dated this day of 20

Signature of Tax Recovery Officer

Note – An explanatory note to give further details of the arrear and leviability thereof shall be attached, if necessary.

FORM 2**[See sub-rule (1) of Rule 3]****Notice to the defaulter**

To

(Name and address of the defaulter)

You are hereby informed that a certificate against you for Rs. due from you on account of has been signed by me under Rule 2 of the Schedule II appended to the Orissa Motor Vehicles Taxation Act, 1975, if you deny your liability to pay the said sum of Rs. you may, within days from the service of this notice, file before me a petition denying the liability, in whole or in part, on one or more of the grounds specified below :

- (a) The demanded amounts have been fully or partly paid;
- (b) The person on whom such notice has been served is not the defaulter;
- (c) The amount, by law, is not recoverable from you. If within days from the date of service of this notice, you fail to file such a petition or if you fail to show-cause or do not show sufficient cause, why such certificate should not be executed, if it will be executed unless you pay Rs. (Rs. on account of the amount so demanded and Rs. on account of costs of realisation) into my office within the above period. Until the said amount is so paid you are hereby prohibited from making any private transfer or delivery of any of your immovable property owned/ possessed by you or of any interest in any such property. If you, in the mean time conceal, remove or dispose of any part of your movable property or if you appear to avoid the payment of the amount the certificate will be executed immediately.

A copy of the certificate above-mentioned is hereto annexed.

Dated this day of 20

Tax Recovery Officer

FORM 3**[See Rule 21]****Warrant of attachment of movable property**

In the Office of the Tax Recovery Officer ofat Certificate No. of 20

Name and address of the defaulter

To

.....

Whereas Certificate No. dated has been filed in this office against the aforesaid defaulter and the sum of Rs. (in words) as noted below is due from him in respect of the said certificate;

And whereas the said sum of Rs. has not been paid ;

Principal (M. V. Tax/Addl. Tax/Penalty)

Certificate interest

Cost and other charges

Total

There are to command you to attach the movable property of the said defaulter as set forth in the Schedule annexed hereto or which shall be found by you and unless the said defaulter shall pay to you the said sum of Rs. together with the cost of this attachment, to hold the same until further orders from the undersigned.

You are further commanded to return this warrant on or before the day of 20 with an endorsement certifying that the day on which and the manner in which it has been executed or why it has not been executed.

Given under my hand and seal, this day the of 20

Tax Recovery Officer

FORM 4

[See Rule (1) of Rule 26]

Attachment of a debt not secured by negotiable instrument/share in a corporation/movable property in the possession of the defaulter except property in the custody of a Court

To

.....
.....

Sir,

Whereas Shri has failed to pay Rs. being the tax/additional tax/penalty, it is ordered that said Shri be and is hereby prohibited and restrained until further order by me.

*(i) from receiving from you the debt alleged now to be due from you to the said Shri and that you are hereby prohibited and restrained until further order by me from making payment of the said debt or any part thereof to any person whomsoever or otherwise that to me.

*(ii) from making any transfer of shares in corporation or from receiving payment of any dividend thereon and you the Secretary of the said corporation are hereby prohibited and restrained from permitted any such transfer or making any such payment.

*(iii) from receiving from you the following property in you possession to which defaulter Shri is entitled and you are hereby prohibited and restrained until further order by me from delivering the said property to any person or persons whomsoever.

Description of property
.....

Given under my hand and seal on this day of 20

Tax Recovery Officer

* Strike of whichever is not applicable.

FORM 5

[See Rule 27]

Attachment of the share or interest in movable property

To

Shri

Whereas you have failed to pay Rs. being the tax/additional tax/penalty, you are hereby prohibited and restrained until further order by me, from transferring the share or interest you have in the property specified below of from charging it in any way.

Description of the property

Dated this day of 20

Tax Recovery Officer

FORM 6

[See Rule 29]

Prohibitory Order

To

Shri

Whereas the undersigned has issued a certificate under Rule 2 of Schedule II to the O.M.V.T. Act, 1975, for recovery of Rs. from Shri and it is stated that Rs. is due from you to said Shri on account of (Specify how money is due and on what account), it is ordered that you will hold the said money subject to any further order as may be passed by the undersigned.

Dated this day of 20

Tax Recovery Officer

FORM 7*[See Rules 36 and 50]***Proclamation of sale**

Name and address of the defaulter

Whereas an order has been made by me for the sale of the attached property specified in the Schedule below in satisfaction of the certificate issued by me under Rule 2 of Schedule II to the Orissa Motor Vehicles Taxation Act, 1975 for Rs. interest thereon and costs of this execution.

The sale will be by public auction and the property shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interest of the defaulter said Shri and the liabilities are those specified in the Schedule against each lot.

In the absence of any order of postponement the sale will be held at at A.M. In the event however the entire amount due is rendered or laid before the knocking down of any lot the sale will be stopped.

The sale will be subject to and in accordance with Schedule II to the Orissa Motor Vehicles Taxation Act, 1975.

In the case of movable property the price of each lot shall be paid at the time of sale or as soon as after the Tax Recovery Officer directs and in default to payment the property shall forthwith be again put up and resold.

In the case of immovable property the person declared to be the purchaser shall pay immediately after such declaration twenty-five percent of the amount of his purchase money to the Tax Recovery Officer and in default the property shall forthwith be resold. The balance purchase money shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day of the date of the sale of the property; if the fifteen day be a Sunday or other holiday then on the first office day after the fifteenth day.

SCHEDULE

Number of lots	Description of the property within the name of the owner	Nature of the interest in the property	Encumbrance to which the property is liable	Claims put forward
(1)	(2)	(3)	(4)	(5)

Dated day of 20

Tax Recovery Officer

FORM 9

[See Rule 63]

Sale Certificate

This is to certify that the following property –

Sl. No.	Survey No.	Boundaries	Village	Tahasil and district	Extent	Name of the defaulter who held the property
1	2	3	4	5	6	7

has been sold to at in public auction of the property held under Section 14(1) of the Orissa Motor Vehicles Taxation Act, 1975 and rules made thereunder on for Rs. and the said (purchaser)

has been declared to be the purchaser of the said property at the time of the sale.

The sale price of the said property was received on

The sale was confirmed and

(Signature)

Name

Full designation of the Tax Recovery Officer

***THE ORISSA MOTOR VEHICLES TAXATION RULES, 1976**

1. (1) These rules may be called the Orissa Motor Vehicles Taxation Rules, 1976.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In these rules unless the context otherwise requires –

- (i) "Act" means the Orissa Motor Vehicles Taxation Act, 1975;
- (ii) "Form" means a Form appended to these rules;
- (iii) "registration certificate" means registration certificate granted under the Motor Vehicles Act, and the rules made thereunder from time to time;
- (iv) "Schedule" means a Schedule of the Act;
- (v) "Section" means a Schedule of the Act;
- (vi) "seating capacity" means the seating capacity of motor vehicle fixed by the registering authority in the Certificate of Registration under the ¹[Motor Vehicles Act, 1988 and the rules made thereunder];
- (vii) all other words and expressions used in these rules and not defined herein shall have the same meaning as are respectively assigned to them in the ¹[Motor Vehicles Act, 1988 and the rules made thereunder];

The terms referred to in these rules which have not been defined shall have the same meaning, as in the Orissa Motor Vehicles Taxation Act, 1975 and any term which has been defined under the said Act shall have the same meaning as under the Motor Vehicles Rules as amended from time to time.

3. The ²[tax, additional tax and differential tax] shall be paid by means of treasury challan/bank drafts ³[and bankers cheques] payable to the Taxing Officers of the region in which the motor vehicle is used or kept for use, drawn on any Nationalised Bank/State Bank of India at its Branch, at the headquarters of the region and the person making the payment shall, at the time of payment, deliver to the Taxing Officer, the documents and the declaration referred to in Sub-sec. (4) of Sec. 4.

* Published vide Orissa Gazette Ext. No. 590/17.04.1976-SRO No. 431/76/15.01.1976 w.e.f. 17.04.1976.

1. Substituted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 410/94/03.05.1994.

2. Substituted vide Orissa Gazette Ext. No. 485/01.05.1986-Notfn. SRO No. 03.09.1986 w.e.f. 01.05.1986.

3. Substituted vide Transport Dept. Notfn. No. 5661/22.04.1988.

¹[Provided that the additional tax in respect of the stage carriages of the other States plying on inter-State routes between the State of Orissa and any other States in pursuance of any reciprocal agreement arrived at between the States of Orissa and such other State or States shall be paid to the Taxing Officers at the office at the State Transport Authority, Orissa, Cuttack.]

4. In the case of the motor vehicles coming from the other States to Orissa on temporary permits, the ²[tax and additional tax] shall be paid to the Taxing Officer, by means of cash or ³[bank draft or bankers cheque] drawn on the Banks enumerated in Rule 3 above.

5. Separate declaration of additional declaration shall be submitted for each vehicle at the time of payment of ⁴[tax, additional tax, one time tax or differential tax under Sec. 4, 4-A, 5 or 6.]

6. The declaration referred to in Clause (b) of Sub-sec. (4) of Sec. 4 shall be submitted in Form 'A' and the declaration referred to in Sub-sec. (2) of Sec. 6 shall be submitted in Form 'B' where ²[tax/additional tax] is paid for the first time. For subsequent payment of ²[tax/additional tax] annually or half-yearly or quarterly or for any period less than a quarterly, period as provided under the Act, the person making the payment shall file a declaration in Form 'AA' :

⁵[Provided that for payment of one time tax declaration shall also be submitted in Form 'A'.]

7. For the vehicles in respect of which no ⁶[tax/additional tax] is payable under Sec. 8, the declaration may be filed in Form 'BB' alongwith the documents prescribed and the notification in which the exemption of tax for the vehicle has been notified.

Provided that no such declaration shall be filed or ⁶[tax/additional tax] token granted in respect of the vehicle which is declared off road :

Provided further that dealers of manufactures paying ⁶[tax/additional tax] under Sec. 5 shall submit the declaration in plain paper stating legibly therein categorywise make and model of the vehicles and maximum number thereof for which ⁶[tax/additional tax] is being paid and certify the maximum number has never been exceeded at any point of time during the previous quarters,

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1. Proviso inserted vide Transport Deptt. Notfn. No. 9574/16.06.1988.
 2. Substituted vide Orissa Gazette Ext. No. 485/01.05.1986.
 3. Substituted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.
 4. Substituted vide Orissa Gazette Ext. No. 510/09.05.1994.
 5. Added vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.
 6. Inserted vide Transport Deptt. Notfn. No. 5561/22.04.1986.

alongwith trade certificate and invoice, despatch note instead of registration certificate and insurance certificate.

8. The Taxing Officer, after satisfying himself that every declaration delivered to him under Rule 6 is complete in every respect and that the amount tendered towards the ¹[tax/additional tax] due is equal to the amount of ¹[tax/additional tax] which appears from such declarations to be payable, shall accept payment of the ¹[tax/additional tax] and grant a receipt thereof in Form 'C' after the same is prepared in triplicate.

²[9. (1) The due date of payment of tax shall be the date of expiry of the period for which the tax and additional tax had been last paid and cases where no such tax and additional tax had previously been paid, the date of acquisition of the vehicle or the date when such tax or additional tax is imposed by a law. For differential tax/differential tax the due date of payment is the date on which alteration is made to the vehicle.

(2) Where the tax and additional tax for the period in respect of a vehicle was not been paid as required under the provisions of Sub-rule (1) and continue to remain unpaid for a period of fifteen days from the due date of payment which shall be deemed to be the grace period for payment the Taxing Officer shall impose penalty in respect of such vehicles as specified in the Table below :

³[Provided that the grace period for payment of one time tax in respect of a new vehicle shall be one month from the due date of payment and penalty that may be levied under Sub-sec. (1) of Sec. 13 for delay in payment of one time tax shall be at the rate of ten per cent of the one time tax due in respect of the vehicle for every month or part thereof after expiry of the grace period during which the delay continues subject to the maximum of twice the annual rate of tax specified in the Schedule-1];

TABLE

Period	Amount of penalty
(i) If paid within fifteen days after the grace period	Penalty to be charged at 25 per cent of the tax/additional tax due.
(ii) If paid after fifteen days but within one month after the grace period	Penalty to be charged at 50 per cent of the tax/additional tax due.

1. Inserted vide Transport Deptt. Notfn. No. 5561/22.04.1986.

2. Rule 9 substituted vide Orissa Gazette Ext. No. 315/01.05.1986-Notfn. SRO No. 319/86.

3. Added vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.

- | | |
|---|--|
| (iii) If paid after one month but within two months after the grace period, | Penalty to be charged equal to the tax/additional tax due. |
| (iv) If paid beyond two months after the grace period | Penalty to be charged double the tax/additional tax due. |

(3) Where the composite tax in respect of the vehicles plying under National Permit Scheme has not been paid within the due date as required under the provisions of the said Scheme and remains unpaid, the Taxing Officer shall impose penalty at the rate provided in the said Scheme, in respect of such vehicle.

(4) Stage carriages plying under reciprocal transport agreement will pay Additional Motor Vehicles Tax in the following manner :

- (a) Vehicles which ply a distance not exceeding 160 Kms. in a day will pay Additional Motor Vehicles Tax for the distance covered in this State proportionate to the maximum distance fixed for the slab.
- (b) Vehicles which ply a distance exceeding 160 Kms. but not exceeding 240 Kms. in a day will pay Additional Motor Vehicles Tax for the distance covered in this State proportionate to the average distance of 200 Kms. but subject to the maximum amount of Additional Motor Vehicles Tax fixed for the slab.
- (c) Vehicles which ply a distance exceeding 240 Kms. but not exceeding 320 Kms. in a day will pay Additional Motor Vehicles Tax for the distance covered in this State proportionate to the average distance of 280 Kms. but subject to the maximum amount of Additional Motor Vehicles Tax fixed for the slab.
- (d) The vehicles ply a distance exceeding 320 Kms. in a day will pay Additional Motor Vehicles Tax at the rate specified for the slab.

10. A registered owner a person having possession or control of a transport vehicle, desirous of paying tax in the region other than the region where '[tax/additional tax] was last paid, shall produce a "no objection certificate," in Form 'D' from the Taxing Officer to whom '[tax/additional tax] was last paid.

11. For the purpose of calculating the amount of tax payable under Sec. 3 '[or additional tax payable under Sec. 3-A or differential tax] or any refund of deduction due under Sec. 11 or Sec. 16 the amount less than fifty paise shall be ignored and in case of fifty paise and above shall be rounded off to a rupee.

12. The '[tax/additional tax] token under Sec. 7 shall be in Form 'E'. but should be printed in different columns every year, specified by the Transport Commissioner for distinguishing make, period, capacity and category.

13. In case where no tax ¹[including additional tax] is payable under Sec. 8 the Taxing Officer shall grant a free tax token in Form 'EE'.

14. The tax token granted under Sec. 7 and Sec. 8 shall be affixed in the front wind sealed glass of the vehicle and in case of motor cycles in the front mud-guard in such a manner that it should be clearly visible to a person standing on the road whether such vehicle is moving or stationary.

15. No person shall alter, deface, mutilate or otherwise tamper with the tax issued in respect of a motor vehicle under Sec. 7 or Sec. 8 or exhibit it on a motor vehicle other than the one for which such token has been issued.

16. On sufficient proof being shown and being satisfied that the tax token is lost or damaged, the Taxing Officer may, at any time grant a duplicate tax token on payment of a fee of rupees five. Such tax token shall be marked 'duplicate' in red ink.

17. (1) An application for refund ²[under Sub-sec. (4) of Sec. 4-A or, as the as may be,] under Sec. 11 shall be made to the Taxing Officer of the region on which ³[tax/additional tax] ²[/one time tax] was paid in Form 'F' stating therein the ground for which refund is claimed.

(2) Such application in all cases shall be accompanied by the tax token if issued but not surrendered with the undertaking under Sec. 10 and receipt granted in Form 'C' in proof of payment of tax in respect of such vehicle. If the application for refund is due to temporary discontinuance under Sec. 10 then the refund shall be subject to acceptance of the undertaking delivered under Sec. 10 alongwith documents referred to therein. If the refund is due to the fact that the vehicle is not taxable then the tax token shall be surrendered alongwith the receipt.

(3) On receipt of the application, if the Taxing Officer, after making such enquiry as he deems fit, is satisfied that a refund is admissible, he shall calculate the amount of refund due and after adjusting the same towards the arrears, if any, outstanding and if no arrear is outstanding, at the option of the applicant towards payment of tax for subsequent period, for the balance due, issue a certificate in Form 'G' to the applicant for drawal of the amount from the treasury.

(4) The person to whom a certificate in Form 'G' is granted shall on presentation of such certificate at the nearest treasury within a period of three months from the date on which it was granted be entitled to a refund of the sum mentioned in such certificate :

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1. Words substituted vide Transport Deptt. Notfn. No. 556/T./22.04.1986. No. 485/01.05.1986.
 2. Inserted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.
 3. Substituted vide Orissa Gazette Ext. No. 485/01.05.1986-SRO No. 319/86/22.04.1986.

Provided that if refund is not obtained within aforesaid period of three months, the Taxing Officer in his discretion after taking into consideration the reason furnished by the holder of the above certificate and on surrender of the certificate in Form 'G' may revalidate the same and such certificate shall be valid for a further period of three months from the date of revalidation for the purpose of obtaining refund.

(5) If the Taxing Officer decides not to grant refund to the full amount or part of the amount claimed, he shall communicate the reason for doing so in writing to the applicant within fifteen days from the date of receipt of the application for the refund.

18. ¹[Save in case of one time tax refundable under the provisions of Sub-sec. (4) of Sec. 4-A] no refund of tax or part of the ²[tax/additional tax] paid in respect of a motor vehicle other than a transport vehicle as defined in the Motor Vehicles Act, which is transferred from the State of Orissa to any other State in India shall be made for the period for which tax has been paid and no transport vehicle coming to the State on temporary permit on payment of short term tax shall be entitled to refund or adjustment towards tax in case it intends to pay tax on payment basis and no refund shall be made for the broken period of a calendar month.

19. Intimation for temporary discontinuance of motor vehicles shall be given in Form 'H' stating the required particulars. Any change in undertaking so delivered as required under Sec. 10 shall be intimated to the Taxing Officer from time to time. The Taxing Officer or any Officer of Orissa Motor Vehicles Department may conduct such check as he deems fit to satisfy himself that the vehicle is not being used :

Provided that the undertaking in Form 'H' as stated above shall not be accepted unless the documents referred to in Sub-sec. (1) of Sec. 10 are surrendered therewith.

20. Any person belonging to the Armed Forces of the Union Government or any person directly connected thereto as certified by the defence authorities who while making a temporary stay in the State uses or keeps for use any motor vehicle for authorised military purpose within the State shall be exempted from payment of ²[tax/additional tax].

21. (1) Where an officer authorised under Sub-sec. (1) of Sec. 17 has reason to believe that the ²[tax/additional tax] payable in respect of any motor

1. Substituted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 410/94/03.05.1994.

2. Substituted vide Orissa Gazette Ext. No. 485/01.05.1986-SRO No. 319/86/22.04.1986.

vehicle has remained unpaid without submitting any declaration as required under Sec. 10, such officer by an order in Form I and served on the registered owner or the person in possession or control of such vehicle or its driver, shall seize the vehicle. After such order, the officer concerned shall direct that the vehicle be taken to the nearest police station or any other place recognised by State Government mentioned in such order for safe custody.

(2) In case such person fails or refuses to drive the vehicle to the place mentioned in the order, the officer making the seizure, may arrange to have vehicle driven to the said place for safe custody in which case, the cost of transporting the vehicle shall be recoverable from the owner or person-in-charge of the vehicle.

(3) The person from whom the vehicle is seized shall have the option to guard the same and contents thereof, himself or by a person duly authorised by him.

(4) In case of a vehicle permitted to carry passengers for hire or reward, or goods which are perishable in nature may be allowed to ply to its destination if the registered owner or person having possession or control of the vehicle or the driver gives an undertaking to the effect the vehicle shall be surrendered to the nearest police station on reaching the destination.

22. ¹[(1) An appeal under Sub-sec (1) of Sec. 18 of the Act shall be preferred within thirty days from the date of communication of such order –

- (a) to the Chairman, Regional Transport Authority of the concerned region against the orders/directions of ²[a Taxing Officer or other officer of a region];
- (b) to the ³[Joint Commissioner] Transport (Taxation), Orissa against the orders/directions of ²[a Taxing Officer or any other officer at the office of the State Transport Authority, Orissa below the rank of the Joint Commissioner, Transport (Taxation), Orissa.]

(2) Every appeal referred to under Sub-rule (1) shall be in the form a memorandum specifying the name and address of the appellant the registration number of the motor vehicle, the date of the receipt by the applicant of the order appealed against and shall contain a clear statement of facts, the nature of relief prayed for and shall be verified and signed by the appellant or his authorised

1. Substituted vide Orissa Gazette Ext. No. 485/01.05.1986-SRO No. 319/86/22.03.1986.
2. Substituted vide Orissa Gazette Ext. No. 840/20.06.1988-Notfn. SRO No. 393/88/16.06.1988.
3. Substituted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.

agent, as the case may be. Every such memorandum of appeal shall be presented in duplicate and shall be accompanied by a treasury challan for '[rupees five hundred] towards fee along with the original or certified copy of the order against which appeal is filed.

(3) When the appellant does not comply with the requirements of Sub-rule (2) the appeal shall be summarily rejected.

23. (1) An application for revision under Sec. 19 shall be presented to the Transport Commissioner, ²[xxx] Orissa signed, verified and endorsed as in the case of appeal and shall contain the following particulars, namely :

- (a) A statement of facts of the case;
- (b) A reference to the particular order in respect of which a revision is applied for;
- (c) The grounds on which the revision application is filed;
- (d) The date of the service of the order objected to;
- (e) A certified copy of the order objected to; and
- (f) A treasury challan of '[rupees five hundred] towards fees.

(2) An application for revision may be summarily rejected, where any of the aforesaid requirement is not complied with, in presenting the application.

24. (1) After a petition for appeal or revision has been received or otherwise when the authority concerned takes up the hearing of a case, a notice specifying the date, time and place fixed for hearing shall be delivered or sent by registered post with acknowledgement due to the parties to appear before the appellate or revisional authority either in person or through an Advocate or a person holding a power-of-attorney from the person noticed to appear. If the person concerned failed to appear in specified time and place on the date fixed, the case may be heard and decided *ex parte*.

(2) No party to an appeal or revision shall be entitled to adduce fresh evidence, either oral or documentary.

(3) If the appellate or the revisional authority requires any documents to be produced or any witness to be examined to enable it to decide the appeal or the revision, the aforesaid authority may call for such evidence or document to be produced, or may summon and examine such witness according to the

1. Substituted vide Orissa Gazette Ext. No. 1325/20.08.2002-Notfn. SRO No. 729/02/14.08.2002.
2. Omitted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.

procedure as laid down in the Code of Civil Procedure. If any such fresh evidence has been adduced by production of evidence, documents or examination of witnesses, the party affected shall be entitled to produce rebutting evidence.

(4) If appellant or the petitioner in a revision dies, while the appeal or the revision is pending disposal, the same cannot be proceeded with unless the legal representative is made a party to the appeal or the revision. An application for impleading of the legal representative shall be made to the appellate or the revisional authority within ninety days, from the date on which the appellant or the petitioner in the revision died. If no such application is made, the appeal or the revision except when the revision, initiated by the revisional authority *suo motu*, shall abate as regards the deceased, appellant or petitioner, as the case may be.

25. All communications by post to the Taxing Officer shall be addressed to the officer appointed as such under Sec. 2 (j) by his ordinarily official designation.

26. All application made in connection with the purpose of the Act, shall be made at the office of the Taxing Officer or any working day during office hours, unless a special place or time has been notified for this purpose.

27. The Taxing Officer may, for the purpose of expediting the performance of his duties under the Act, notify a particular office or a particular daily or hours for hearing applications made thereunder.

FORM 'A'

[See Sec. 4 (4) (b) and Rule 6]

1. Full name of owner
2. Address of owner
3. Maker's name of vehicle
4. *Type of vehicle, namely –
 - (1) Cycle (state whether used for drawing a trailer or side car or not);
 - (2) Vehicle adapted and used for invalids;
 - (3) Vehicle used solely for the transport of goods in the course of trade (including one used to convey employees of the trader in the course of their employment);
 - (4) Vehicle plying for hire and used for the conveyance of passengers;
 - (5) Vehicles used solely for haulage;
 - ¹[5-A) Private Service vehicle;
 - (5-B) Educational institution bus;]
 - (6) ²Other vehicles
5. Year of manufacture
6. Horse power and number of cylinders
7. Engine number
8. Chassis number
9. (a) Seating capacity ³[in the case of vehicle which fall under item 4 (4) above]
- (b) Weight unladen ⁴[in the case of vehicle which fall under items 4 (1) (2) and (6)]
- (c) Weight laden ⁵[in the case of vehicles which fall under items 4 (3) and (5)]
10. Carrying capacity ⁵[in the case of vehicles which fall under item (3)]

* The description which are not applicable should be penned through.

1. Inserted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.
2. Private cars come under the heading (6) – other vehicles.
3. Seating capacity include the driver seat and seats which are permanent fixtures, folding, non-folding and a dickle seat.
4. The weight unladen should be filled in according to the ascertained weight where a weight bridge is locally available and if not according to maker's specifications.
5. The weight laden will be in accordance with Sec. 2(a) of the Act.

11. Entire fitted with or entirely fitted with pneumatic tyres
12. Period for which ¹[tax/additional tax] is tendered
- Signed
- Dated

²[FORM 'AA']

[See Section 4 and Rule 6]

I (address) desire to pay in respect of motor vehicle bearing registration No. the tax/additional tax due for the period from to and tender Rs. (Rupees in words) by Cash/Bank Draft/Banker's Cheque No. dated on Bank.

- (1) The vehicle has been insured as per details below :
- (a) Name of the insurer
- (b) Insurance Certificate No.
- (c) Date of validity from to
- *(2) The certificate of registration of the vehicle is valid upto
- *(3) The certificate of fitness of the vehicle is valid up to
- *(4) Particulars of permit –
- (a) No. and permit granting authority
- (b) Valid from to
- (c) Distance permitted to be covered in a day Kms.
- ³(d) Nature of service

Signature

Certified that the above-mentioned vehicle is liable to tax under item No. of the Schedule I to the Orissa Motor Vehicles Taxation Act, 1975 and that Rs. in the current amount of tax/additional tax due in respect of the vehicle for the period from to

Taxing Officer

1. Substituted vide Orissa Gazette Ext. No. 485/01.05.1986-SRO No. 319/86/22.04.1986.

2. Substituted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.

*(2) Applicable to non-transport vehicles only.

*(3) Applicable to transport vehicles only.

*(4) Applicable to Stage Carriages only.

3. (d) Here State whether ordinary, express or deluxe.

The tax of Rs. mentioned above in shape of Cash/
Bank draft/Banker's cheque has been duly received by me, vide receipt No.
..... dated

Cashier

The tax token No. to expire on is issued,
R.C. completed. General Registration register completed.

Taxing Officer

Date

FORM 'B'

[See Section 6(2) and Rule 6]

I hereby declare that I have made on the
following alterations in my motor vehicle registered number
covered by the tax token attached which cause the vehicle to become a vehicle
in respect of which a higher rate of 1[tax/additional tax] is payable.

Description of alterations.

.....

.....

Signed

Date

1. Insert date of alteration.

FORM 'BB'

[See Section 8(1) and Rule 7]

1. Full name of the owner
2. Address of the owner in full
3. Maker's name of the vehicle
4. Type of vehicles, namely –
 - (1) Cycle (state whether drawing a trailer or side car or not)
 - (2) Vehicle adapted and used for invalids
 - (3) Vehicles used solely for the transport of goods in the course of trade (including one used to convey employees of the trader in the course of their employment.)

- (4) Vehicles plying for hire and used for the conveyance of passengers
- (5) Vehicles solely used for haulage
- ¹[(5-A) Private Service Vehicle
- (5-B) Educational institutions bus]
- (6) Other vehicles
5. Year of manufacture
6. Engine number
7. Chassis number
8. Seating capacity in the case of vehicles which fall under item 4(4)
9. Weight laden (in case of vehicles which fall under items 4(1), (2) and (6) as above)
10. Weight laden (in case of vehicles which fall under items 4 (3) and (5) as above)
11. Reason if any for which ²[tax/additional tax] not payable
12. No. and date of notification if the tax/additional tax is expected
13. Period for which tax/additional tax not payable

Signature of the owner

Date

³[FORM 'C']

[See Section 7 and Rule 8]

Received rupees (Rupees in words) in shape of Cash/Bank demand draft/Banker's cheque No. dated drawn on Bank from (name of the depositor) towards M.V. tax/additional M.V. tax/differential tax/one time tax for motor vehicle bearing registration No. for the period from to

Place

Date

Signature with Designation Stamp

1. Inserted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 410/94/03.05.1994.
2. Substituted vide Transport Deptt. Notfn. No. 5661-T./22.04.1986.
3. Substituted vide Orissa Gazette Ext. No. 510/09.05.1994-Notfn. SRO No. 401/94/03.05.1994.

FORM 'D'**[See Section 4(4) (b) and Rule 10]**

Since the owner of the motor vehicle bearing registration mark wants to change his place of business to in region, the undersigned has no objection if the above vehicle pay motor ¹[tax/additional tax] and such other taxes leviable from time to time in the region to which the owner wants to shift his place of business.

There is no arrears outstanding against the above vehicle.

Taxing Officer
..... Region
Date

FORM 'E'**[See Section 7 and Rule 12]**

Period wise viz. Annual etc. Tax/Additional Tax Token (Year)

**TAX/ADDITIONAL TAX TOKEN UNDER ORISSA
MOTOR VEHICLE TAXATION ACT**

MAKE	ENGINE No.
CAPACITY	CHASSIS No.
(Kg.)	
U.W.	REGD. No.
H.P.	R.E.
EXPIRING	ON
CLASS	Signature of Taxing Officer
¹ [TAX/ADDITIONAL	Date
Tax	

(This tax token issued in round shape)

1. Inserted vide Orissa Gazette Ext. No. 485 Dt. 01.05.1986, Transport Deptt. Notfn. No. 5661, Dt. 22.04.1986.

FORM 'EE'

[See Section 8 and Rule 13]

Free Tax/Additional Tax Token (Year)	
TAX/ADDITIONAL TAX TOKEN UNDER ORISSA MOTOR VEHICLE TAXATION ACT	
MAKE CAPACITY <div style="text-align: right;">(Kg.)</div>	ENGINE No. CHASSIS No.
U.W. H.P.	REGD. No. R.E.
EXPIRING	ON
CLASS 1[TAX/ADDITIONAL Tax	Signature of Taxing Officer Date

(This tax token issued in round shape)

FORM 'F'

[See Section 11 and Rule 17(i)]

*I resident of having duly paid the ²[tax and additional tax] of Rs. (in words) in respect of vehicle bearing registration No. and receipt granted therefore by the Taxing Officer bearing No. date hereby request for a refund certificate for Rs. (in words) for the reasons that to enable me to obtain a refund of the tax ¹[or additional tax].

Signature

Date

* Full name, Father/Husband's name and permanent address of person who has paid tax.

1. Inserted vide Orissa Gazt. Ext. No. 485, dt. 01.05.1986 Transport Department Notfn. No. 566, dt. 22.04.1986.

2. Words inserted vide Orissa Gazette Ext. No. 385 dt. 01.05.1986, Notfn. SRO No. 319/86.

FORM 'G'

[See Section 11 and Rule 17(3)]

I Taxing Officer hereby certify that Rs. (in words) has fully been paid as ¹[tax/ additional tax] in respect of the vehicle bearing registration No. and Shri/*Smt. has applied for a refund of Rs. (in words) for the period from to and has surrendered the receipt granted in Form 'C' and documents mentioned below and that he is entitled under the provisions of Section 11 of the Act to a refund of Rs. (in words) he is allowed to receive Rs. (in words)

Taxing Officer

Date

Name of district

Name of Payee	Amount to tax/additional tax to be refunded	Receipts under the Act
1	2	3
	1. In figure	Receipts under the Orissa Motor Vehicles
	2. In words	Taxation Act, 1975

Certified that this order of refund has been registered noted against the original receipts entry in the departmental account under my initials and no previous order for refund of the same sum has been issued.

Date

Examined

Account

Received payment

Claimant's Signature

Date

Signature of Taxing Officer

Designation

Pay Rupees () only

Officer-in-charge of

..... Treasury

For use in A.G.'s Office

Refund noted

Admitted

Objected

Auditor Superintendent

1. Words substituted vide Orissa Gazette Ext. No. 485/01.05.1986-Notfn. SRO No. 319/86.

*. Full name/Father's/Husband's name and permanent address of the person who paid tax.

FORM 'H'

[See Section 10 and Rule 19]

"1. I resident of "2 hereby declare that I do not intend to use my vehicle(s) bearing Registration No. for the period from to due to ¹[M.V. tax/additional M.V. tax] has been paid for the said vehicle(s) upto The vehicle(s) will be stationed at (Full address of the place during the above period).

Signature of the owner

Date

VERIFICATION

I do hereby declare that the facts stated above in the undertaking are true to the best of knowledge.

Signature

Date

Place

*1. Full name and father/husband's name.

**2. Full permanent address.

FORM 'I'

[See Section 17(2) and Rule 21]

I (Name and designation with address) which checking the vehicle bearing Registration No. have the reason to believe that it has not paid ¹[tax/additional tax] due for the period from to as per the provisions of Orissa Motor Vehicles Taxation Act. I, therefore, seize the aforesaid vehicle and direct that the vehicle be driven to by the driver Shri Licence No. The vehicle shall be kept in custody till the tax/additional tax due, are paid.

Signature of the Officer

Date

1. Words substituted vide Orissa Gazette Ext. 485/01.05.1986-Notfn. SRO No. 319/86.

ORISSA MOTOR VEHICLE TAXATION ACT, 1975 NOTIFICATIONS UNDER

S.R.O. No. 734/75 – In exercise of the powers conferred by Sub-sec. (3) of Sec. 1 of the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975), the State Government do hereby appoint the 1st October, 1975 as the date on which the said Act shall come into force.

[No. 13476-T.L.C.-4/75-T.Dt., 25th September, 1975.]

S.R.O. No. 757/75-D-30.09.1975 – In exercise of the powers conferred by Clause (i) of Sec. 2 of the Orissa Motor Vehicles Taxation, Act, 1975 (Orissa Act 39 of 1975), the State Government do hereby appoint the officers specified in the first column of the Schedule hereto annexed, to exercise and perform within the area specified against them, respectively in the second column thereof, the powers and duties conferred and imposed upon the Taxing Officer by the said Act or any rules made thereunder.

[SCHEDULE]

	Officer (1)	Area (2)
1.	Regional Transport Officer, Balasore	District of Balasore and Bhadrak
2.	Regional Transport Officer, Balangir	District of Balangir and Sonapur
3.	Regional Transport Officer, Bhubaneswar	District of Khurda and Nayagarh
4.	Regional Transport Officer, Chandikhol	District of Jajpur and Kendrapara.
5.	Regional Transport Officer, Cuttack	District of Cuttack and Jagatsinghpur.
6.	Regional Transport Officer, Dhenkanal	District of Dhenkanal and Angul
7.	Regional Transport Officer, Ganjam	Districts of Ganjam and Gajapati.
8.	Regional Transport Officer/Head Clerk of the office of the Regional Transport Officer, Kalahandi.	Districts of Kalahandi and Nawapara.

	Officer (1)	Area (2)
9.	Regional Transport Officer, Keonjhar	District of Keonjhar.
10.	Regional Transport Officer, Koraput	District of Koraput, Malkangiri, Nawarangpur and Rayagada.
11.	Regional Transport Officer, Mayurbhanj	District of Mayurbhanj
12.	Regional Transport Officer/Head Clerk of the office of Regional Transport Officer, Phulbani	District of Phulbani,
13.	Regional Transport Officer, Puri	District of Puri
14.	Regional Transport Officer, Rourkela	Rourkela (Police District)
15.	Regional Transport Officer, Sambalpur	District of Sambalpur
16.	Regional Transport Officer, Sundargarh	District of Sundargarh (excepting Rourkela Police District)
17.	All Additional Regional Transport Officers/Assistant Regional Transport Officers	Regions to which posted
18.	Under-Secretary/Assistant Secretary/ Additional Assistant Secretary, State Transport Authority, Orissa	In respect of the vehicles of other States coming to Orissa on temporary permits/ stage carriage of other States plying in inter-State routes on reciprocal agreement between both the States.

The above shall also be Taxing Officer in respect all motor vehicles including vehicles of other States plying in this State untaxed or under taxed in case of detection.

S.R.O. No. 764/75-D/01.10.1975 – In exercise of the powers conferred by Sub-sec. (3) of Sec. 4 of the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975), the State Government do hereby direct that with effect from the 1st day of October, 1975 temporary tax token may be issued in respect of transport vehicles coming from other States to this State for periods not exceeding fourteen days but not exceeding thirty days and exceeding thirty days at a time, as the case may be, on payment of M. V. tax at the rates specified in Column (2), (3) and (4) of the Schedule and subject to the conditions given below :

SCHEDULE

Class of vehicles	Tax for the vehicle fitted with pneumatic tyres		
	For a period not exceeding 14 days	For a period exceeding 14 days but not exceeding 30 days	For a period exceeding 30 days
(1)	(2)	(3)	(4)
Transport vehicle	An amount equal to thirty per cent of the tax payable for a quarter in respect of the said vehicle.	An amount equal to forty-five per cent of the tax payable for a quarter in respect of the said vehicle.	An amount equal to the aggregate of (1) forty-five per cent of the tax payable for a quarter in respect of the said vehicle and (2) thirty per cent of such tax for every period of fourteen days or part thereof excess of thirty days.

The rate of tax in respect of other motor vehicles fitted with non-pneumatic tyres shall be 40 per cent more than the rate specified for a vehicle fitted with pneumatic tyres.

Condition for issue of tax token

1. No refund of tax shall be allowed under any circumstances.

2. The token in respect of contract carriages including taxis shall be issued only where hired by a party in other State for the use in the State subject to the condition that no fresh contract is entered into with parties in this State to ply exclusively in this State or to ply between the areas during the period of currency of the permit.

3. Tax token in respect of goods vehicles shall be issued only when it intended for the transport of goods from the other State for a particular journey or journeys specified in the permit. The vehicle shall not perform in this State during the currency of the tax token journeys other than those mentioned in the permit.

S.R.O. No. 53/76-D/12.01.1976 – In exercise of the powers conferred by Sub-sec. (1) of Sec. 15 of the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975), the State Government do hereby direct that any public carrier goods vehicle belonging to another State or a Union Territory authorised to ply in the State of Orissa under a National Permit granted under Sub-sec. (11) of

Sec. 63 of the Motor Vehicles Act 4 of 1939, shall in lieu of the annual tax otherwise payable under the Motor Vehicles Taxation Act, 1975 be liable to pay an annual tax of Rs. 700 to Orissa.

This Department Notification No. 17258-T.A.R.-1. Gen., 97/75, dated the 4th December 1975, is hereby cancelled.

S.R.O. No. 201/76-D/10.02.1976 – In exercise of the powers conferred by Clause (j) of Sec. 2 of the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975), the State Government do hereby appoint the Secretary/the Under-Secretary/the Assistant Secretary of the Transport Authority or any other officer of the State Issuing Zonal Permit to a public carrier goods vehicle, to exercise the powers and perform the duties of Taxing Officer conferred or imposed by the said Act, and the rules framed thereunder in respect of the vehicles authorised by the State to ply in Orissa in pursuance of the reciprocal agreement for the Central Zone Permit Scheme, published in extraordinary issue of the Orissa Gazette No. 1191, dated the 21st July, 1975, and further to direct that the said Taxing Officer shall remit tax so collected by means of a Bank draft, to the State Transport Authority, Orissa.

S.R.O. No. 19/76-D/10.02.1976 – In exercise of the powers conferred by Sub-sec. (1) of Sec. 15 of the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975) the State Government do hereby direct that any public carrier goods vehicle belonging to a State other than Orissa authorised to ply in the State of Orissa in pursuance of the reciprocal agreement for the Central Zone Permit Scheme entered into among the States of Maharashtra, Madhya Pradesh, Orissa, Bihar and West Bengal, published in extraordinary issue of the Orissa Gazette No. 119, dated the 21st July, 1979, shall in lieu of the annual tax otherwise payable under the aforesaid Act, be liable to pay a tax of Rs. 700 (Rupees seven hundred) per annum irrespective of the registered laden weight of the vehicle on or before the 15th day of March every year :

Provided that the owner of the vehicle may, at his option the taxes in two equal installments, the first one before the 15th March every year for the period from April to September and the second instalment before the 15th September for the period from October to March of the current financial year.

S.R.O. No. 216/76-D/13.02.1976 – In exercise of the powers conferred by Clause (i) of the Sec. 9 of the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975), the State Government do hereby appoint the Secretary/Under/Secretary/Assistant Secretary or such other officer of the State Transport Authority, any Regional Transport Authority or, as the case may be, the Government of other State or Union Territory issuing national permit to a public carrier goods vehicle under Sub-sec. (11) of Sec. 63 of the Motor Vehicles Act 4 of 1939 to exercise the powers and perform the duties of a Taxing Officer conferred or imposed by the first mentioned Act and rules framed thereunder. In

respect of vehicle authorised by the State or Union Territory to ply in Orissa in pursuance of the National Permit Scheme and further to direct that the said Taxing Officers shall remit tax so collected by means of a Bank draft to the State Transport Authority, Orissa.

Notification of the Government of Orissa in this Department No. 17253 T.A.R.-1 Gen, 97/75/1, dated the 4th December, 1975 is hereby cancelled.

COMMERCE AND TRANSPORT (TRANSPORT) DEPARTMENT

NOTIFICATION

The 4th February, 1994

S.R.O. No. 184/94 – In exercise of the powers conferred by Clause (j), Sec. 2 of the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the erstwhile Works and Transport (Transport) Department No. 13868-TLC.-97/75-T. dated the 30th September 1975, namely –

AMENDMENT

In the Schedule to the said notification, for the entries against the serial numbers, 3, 13, 14 and 16, the following entries shall be substituted under appropriate columns, namely –

- | | | |
|-----|--|--|
| 3. | Regional Transport Officer,
Bhubaneswar | District of Nayagarh and
Bhubaneswar Subdivision of
Khurda district. |
| 13. | Regional Transport Officer, Puri | District of Puri and Khurda
Subdivision of Khurda district. |
| 14. | Regional Transport Officer,
Rourkela | Panposh and Bonai Subdivisions
of Sundergarh district. |
| 16. | Regional Transport Officer,
Sundergarh | District of Sundergarh except
Panposh and Bonai Subdivisions |

[Notification No. 1946-LC-I-A.-11/94-T. dated 04.02.1994]

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES : ORISSA, CUTTACK

No. 13202/CT.,
III (XII)/31/2005

Dated 22-07-05

To

The Transport Commissioner,
Orissa, Cuttack

Sub : Grant of registration to the new vehicles after entry tax clearance.

Ref : F.D. letter addressed to the Transport Commissioner communicated vide Memo No. 28470/F dt. 10.06.2005

Sir,

As per sub-section (3) of Sec. 3 of the Orissa Entry Tax Act, 1999 entry tax is leviable on the entry of a motor-vehicle into any local area for use or sale therein which is liable for registration in the State of Orissa under the Motor Vehicles Act, 1988. Thus, all the motor vehicles including two wheelers and three wheelers are subject to levy of entry tax at the rate specified in the schedule to the Act.

Broadly speaking, the scope for evasion of entry tax in different situation are categorized under –

1. New vehicles brought by consumers directly or through Distributors from outside the State by road without being registered with the registering authorities under the Motor Vehicles Act.
2. New vehicles brought by consumers directly or through Distributors from outside the State after being registered with the registering authorities under the Motor Vehicles Act elsewhere outside the State.
3. Old/used vehicles brought into Orissa by consumers from outside the State which are registered with the registering authorities under the Motor Vehicles Act elsewhere outside the State.

The aforesaid categories of vehicles if are liable to be registered in the State of Orissa under the Motor Vehicles Act, 1988, shall attract levy of entry tax on their entry.

It is understood that in most cases such vehicles go undetected at unified & Border Checkgates due to the fact that at the entry point it is not possible to know which Motor Vehicles are liable to be registered under the M.V. Act in Orissa.

Further, once a vehicle of such categories is registered under the M.V. Act in Orissa, it is difficult to locate the same and collect the entry tax due. Unless there is sustained co-operation between the Commercial Tax & Transport Deptt. this malady will continue to the detriment of collection of tax revenue.

For the interest of revenue, it is suggested that evidence for payment of entry tax in respect of all vehicles intended to be registered may be made a pre-requisite for registration of vehicles under the M.V. Act, 1988 in Orissa.

It is, therefore, requested that necessary instruction to that effect by appropriate authority be issued to the registering authorities under the M.V. Act, 1988.

This may be given utmost priority.

Yours faithfully

Sd/-

Commissioner of Commercial Taxes,
Orissa

**OFFICE OF THE TRANSPORT COMMISSIONER-CUM-CHAIRMAN,
STATE TRANSPORT AUTHORITY, ORISSA, CUTTACK**

Circular No. 30 of 2005

Sub : Collection of Motor Vehicles tax from the vehicle purchased outside State.

Section 4-A, read with Schedule-III of OMV Act, 1975 provides levy of one-time tax in respect of motor vehicles used personally or kept for personal use in the State. Motor Vehicle Tax @ 5% of cost of vehicle (including all taxes, duties, etc.) mentioned in the invoice shall be collected from such vehicles.

In respect of motor vehicles purchased or acquired from outside State the invoice does not include entry tax paid by the owner to the commercial tax department. At times motor vehicles are being procured from outside State and manage to enter into Orissa without making payment of entry tax. On the other hand even if payment of entry tax has been made, payee is not producing such receipt before Registering Authority with the intention to avoid payment of one time MV Tax due thereupon.

In both the case Government is losing revenue either in form of entry tax or MV Tax, or both as the case may be, which need to be plugged.

It is therefore directed that at the time of initial registration of a motor vehicle following procedure shall be adopted.

1. At the time of making application for registration of a new vehicle purchased or acquired from outside the State for personal use, unladen weight of which does not exceed 2285 kilograms and in respect of motor cabs having seating capacity not exceeding seven including driver, the Registering Authority shall ensure that entry tax has been paid by the owner. For determining the MV Tax at the rate of five percent of the cost of vehicle, the Registering Authority shall calculate the amount of entry tax paid and the amount mentioned in the invoice taken together which shall be the cost of vehicle and then collect MV Tax accordingly.

2. In respect of all other category of motor vehicles purchased or acquired from outside State the Registering Authority shall ensure that the owner has paid entry tax prior to making registration.

Any deviation to the aforesaid instruction shall be serious viewed.

Transport Commissioner,
Orissa, Cuttack

**OFFICE OF THE TRANSPORT COMMISSIONER-CUM-CHAIRMAN,
STATE TRANSPORT AUTHORITY, ORISSA, CUTTACK**

No. 7298/TC

VII-191/2005

Dated 21st April, 2005

All Regional Transport Officers.

Sub : Amendment of OMVT Act, 1975-Clarification on collection of tax.

The Government of Orissa in Law Department notification No. 2770/Legis., dt. 25.02.2005 have amended different provisions under OMVT Act, 1975 which was published in the extraordinary issue of Orissa Gazette No. 370, dt. 25.02.2005.

Doubts have arisen in some quarters about collection of tax from newly purchased auto rickshaw, Taxi, etc. under "motor cab" category and motor cars, Jeeps, omnibuses used personally or kept for personal use and in respect of vehicles which has already been registered.

It is hereby clarified that;

At the time of registration of new vehicles, viz; auto rickshaw, taxi, etc. having seating capacity not more than six excluding driver and intended to be used for hire or reward shall pay one time tax @ 5% of cost of vehicle or ten times of annual tax whichever is higher. In no case annual tax shall be collected from those vehicles at the time of registration.

Auto rickshaw registered under transport category having seating capacity four including driver shall pay annual tax, if so likes, at the rates specified under item 4B-(i) of Schedule-I of O.M.V.T. Act, 1975.

In case of motor cars, Jeeps, Omni buses used personally or kept for personal use in the State, unladen weight of which does not exceed 2285 kilograms shall pay tax @ 5% of cost of vehicle or ten times of annual tax whichever is higher at the time of registration. Any motor vehicle either registered in the "private" category or under "motor cab" (transport) category and on road in the State of Orissa and opt for balance one-time tax at the rate specified in Schedule-III or pending upon its age and unladen weight. Balance one-time tax for these vehicles shall be collected at the rate specified in the said Schedule-III irrespective of cost of vehicle. However owner of these vehicles may pay annual tax if so likes under Schedule-I.

Motor vehicle purchased or acquired outside State and used or kept for use in the State of Orissa shall pay one time tax. No annual tax shall be collected

from such vehicle unless Taxing Officer passes an order in writing to the effect that such vehicle is used or kept for use temporarily within the State.

Yours faithfully
Transport Commissioner
Orissa, Cuttack

GOVERNMENT OF ORISSA
COMMERCE & TRANSPORT (TRANSPORT) DEPARTMENT
NOTIFICATION

Dated, Bhubaneswar the 20th May, 2002

No. 7160-L.C.1-A-10/2000=T – In exercise of the powers conferred by Sub-section (3) of Section 4 of the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Commerce & Transport (Transport) Department No. 17915-LC-1-A-56/93-T, dated the 27th October, 1993 with effect from the date of publication of the notification in the Orissa Gazette.

AMENDMENT

In the Schedule to the said notification for item (1) the following item shall be substituted, namely –

“(1) Goods Carriage including Tractor-Trailer combination.

Gross vehicle weight of the vehicle	Tax and Additional tax taken together for vehicles fitted with pneumatic tyres.		
	For a period not exceeding 14 days	For Period exceeding 14 days but not exceeding 30 days	For a period exceeding 30 days
1	2	3	4
(i) Not exceeding 1,000 kgs.	75.00	150.00	150.00 plus 75.00 for every 14 days or part thereof in excess of 30 days.
(ii) Exceeding 1,000 kgs but not exceeding 3,000 kgs.	225.00	375.00	375.00 plus 225.00 for every 14 days or part thereof in excess of 30 days.

(iii) Exceeding 3,000 kgs. but not exceeding 5,000 kgs.	300.00	525.00	525.00 plus 300.00 for every 14 days or part thereof in excess of 30 days.
(iv) Exceeding 5,000 kgs. but not exceeding 10,000 kgs.	525.00	900.00	900.00 plus 525.00 for every 14 days or part thereof in excess of 30 days.
(v) Exceeding 10,000 kgs., but not exceeding 13,000 kgs.	750.00	1350.00	1350.00 plus 750.00 for every 14 days or part thereof in excess of 30 days.
(vi) Exceeding 13,000 kgs. but not exceeding 16,200 kgs.	1125.00	1950.00	1950.00 plus 1125.00 for every 14 days or part thereof in excess of 30 days.
(vii) Exceeding 16,200 kgs.			
(a) for first 16,200 kgs.	1125.00	1950.00	1950.00 plus 1125.00 for every 14 days or part thereof in excess of 30 days.
(b) Thereafter for every 500 kgs or part thereof	45.00	75.00	75.00 plus 45.00 for every 14 days or part thereof in excess of 30 days.

Provided that where in pursuance of any agreement between the Government of Orissa and the Government of any other State, a goods vehicle enter the State of Orissa, the additional tax payable in respect of such vehicle shall be three hundred seventy-five rupees for each entry.

By order of the Governor
P. K. Mohanty
Deputy Secretary to Government

**OFFICE OF THE TRANSPORT COMMISSIONER-CUM-CHAIRMAN,
STATE TRANSPORT AUTHORITY, ORISSA, CUTTACK**

No. 16521/TC

Dt. 30.10.2001

From

Shri U. P. Singh I.A.S.
Transport Commissioner,
Orissa, Cuttack.

To

All Regional Transport Officers

Sub : Renewal of Certificate of Registration

In respect of non-transport vehicles.

Sir,

As per the provision of Sec. 41 of the M.V. Act, 1988, certificate of registration, issued to a non-transport vehicle, shall be valid for a period of 15 years from the date of issue of such certificate and shall be renewable. Rule-52 of Central Motor Vehicles Rules, 1989 prescribes procedure for renewal of certificate of registration. I have separately issued instructions for taking special drive to check non-transport motor vehicles plying beyond 15 years of registration without renewal of registration. Rule 52(3) of the Central Motor Vehicles Rules, 1989 provides that a non-transport motor vehicle shall not be deemed to be validly registered for the purpose of Sec. 39 after expiry of the period of validity entered in the certificate of registration and no such vehicle shall be used in any public place until its certificate of registration is renewed. Thus non-renewal of certificate of registration amounts to using vehicles without registration and thus attracts provision contained under Sec. 192 of the M. V. Act, 1988. Rule 52 further provides that before renewal of certificate of registration, the Registering Authority shall refer the vehicle to the authority referred to in sub-section (1) of Section-56 and after obtaining a certificate of fitness from that authority, renew the certificate of registration. Thus inspection of the vehicle and obtaining certificate of fitness from the competent authority are pre-requisite for renewal of registration of non-transport vehicle. In this connection your attention is drawn to the Notification dated 28th March, 2001 of Ministry of Road Transport & Highways of Govt. of India, wherein various fees under Rule-81 of Central Motor Vehicles Rules, 1989 have been revised. As per the

revised provision fees for conducting test for 2/3 wheeled vehicles shall be as Rs. 100/- and light motor vehicle Rs. 200/- for grant and renewal of certificate of fitness. In addition, fees for grant of renewal of certificate of fitness for motor vehicles shall be Rs. 100/-. Both testing fees and fees for grant/renewal of certificate of fitness shall be realizable before considering the renewal of registration. As per the amended provision fees for renewal of certificate of registration in respect of two-wheelers will be Rs. 60/- and non-transport light motor vehicle will be Rs. 200/-. Thus it should be ensured that while granting renewal of certificate of registration, fees for renewal of registration, testing of vehicles, and grant/renewal of certificate of fitness should be realized.

Yours faithfully

Transport Commissioner-cum-
Chairman, S.T.A.
Orissa, Cuttack

FORM 8

[See Rule 46]

Notice of attachment of immovable property**Part-I**

To

.....

..... (Defaulter)

Take notice that you have failed to pay the amount of Rs. being the arrears of tax/additional tax/penalty payable by you under the provisions of the Orissa Motor Vehicles Taxation Act, 1975 within the time specified in the recovery notice served on you on The immovable property mentioned in the following Table are therefore hereby attached any they will be sold for the recovery of the said amount. You are hereby prohibited from transferring or charging the said property in any way and transfer or charge created by you shall be invalid.

TABLE

Sl. No.	Survey No.	Boundaries	Village	Taluk	District	Name of the defaulter who holds the property
1	2	3	4	5	6	7

PART II

To

The General Public

A copy of the notice of attachment issued to Shri is enclosed herewith. The immovable property mentioned therein have been attached by me in exercise of the powers conferred on me by Sub-section (1) of Section 14 of the Orissa Motor Vehicles Taxation Act, 1975 and the rules made thereunder. The said owner of the property has been prohibited from transferring or charging the said property in any way. Notice is hereby given to the general public that any transfer or delivery of the said property or of any interest therein and any payment to the said defaulter of any debt, dividend or other moneys contrary to such attachment shall be void against all claims enforceable under the attachment.

Tax Recovery Officer