

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

CIRCULAR NO. 8 OF 2019

Sub:- Determination of one time tax in absence of invoice.

Section 4A, section 4B, section 4C, section 4D of OMVT Act, 1975 provides payment of one time tax in respect of different category of motor vehicles already on road in the State, purchased or acquired outside Odisha but brought to Odisha or altered after the appointed date i.e. 21.11.2017 for which one time tax is payable.

Explanation – II to said provision stipulates that the cost of vehicle shall include taxes and duties charged by the dealer as mentioned in the invoice.

Onus lies upon the owner of a vehicle to produce invoice before the concerned RTO to calculate and determine amount of one time tax payable.


In some cases it is noticed that the owner was not able to produce invoice for calculation of one time tax by the RTO.


There is no specific provision in the OMVT Act and Rules to determine exact amount of one time tax payable in respect of vehicles purchased prior to 21.11.2017 in cases where the invoice was not produced by the owner of vehicle or detection of untaxed / under-taxed vehicle.

Keeping in view the interest of revenue and to address the issue, it is instructed that cost of such vehicle may be determined on the basis of ex-show room price prevailing on the date when the vehicle owner approaches Regional Transport Officer for payment of one time tax or the vehicle was detected plying without payment of tax due reckoning from the date of acquisition.

Memo No.LVI-50/2019- 12966

Copy forwarded to all officers at Head Quarters / All D.C.Ts. / All RTOs for information and necessary action. Copy to Computer Cell to host in the website/ twitter/facebook. Copy to Guard file.


27-11-2019
Transport Commissioner
Odisha.
Dt. 27-11-19


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