

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

No.LVI-290/2021 5157 (Tax)/TC

Dated: 31/03/23

ORDER

Instruction was issued vide Circular No.6/2014 (copy enclosed) to accept off road intimation submitted by vehicle owners by RTO after date of expiry of term for which tax has been paid and demand notice will be issued to pay arrear tax and penalty.

In the meantime Order No.6159 dated 16.07.2020 (copy enclosed) has been issued to submit off road intimation by vehicle owners online. Therefore, Circular No.6/2014 has lost its force which is hereby rescinded. It is instructed that the Regional Transport Officers shall accept off road intimation from vehicle owners following procedure laid down under Section 10 (1) of OMVT Act, 1975 and OMVT Rules 1976.


Transport Commissioner
Odisha

dated 31/03/23

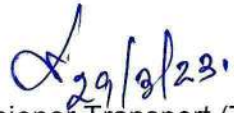
Memo No. 5152

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

Copy to Standing Counsel (Transport) for information.

Copy to Computer Cell to host in the website.

Copy to Guard file.


Joint Commissioner Transport (Tax)
STA, Odisha, Cuttack.

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

No.LXVI-87/2014-6159/TC

dated 16.07.2020

ORDER

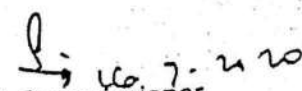
Section 10 of OMVT Act,1975 read with rule 19 of OMVT Rules,1976 provides that whenever any motor vehicle is intended not to be used for any period, the registered owner or person having possession or control thereof shall on or before the date of expiry of the term for which tax has been paid, deliver to the taxing officer, an undertaking (off road intimation) duly filled in, signed in Form-H, mentioning the place where the motor vehicle is to be kept along with registration certificate, fitness certificate, permit. Then from time to time the owner is to deliver further undertaking giving prior off road intimation to the concerned taxing officer for the extension, if any, of the said period and the changes, if any, of the place where the motor vehicle shall be kept. As per statute a vehicle can be declared off road up to a maximum period of six months at a time. Accordingly the vehicle owners are submitting off road intimation manually by visiting RTO offices.

Meanwhile online application has been developed in VAHAN portal for application for non use intimation (off road intimation) and non use continuation (extension of off road) in online mode. The vehicle owner can declare his vehicle off road and further extension in online mode in VAHAN portal (www.parivahan.gov.in) without visiting Regional Transport Office.

This is a citizen centric initiative as per 5T policy of Government of Odisha to provide good governance by transforming present service delivery system, making it more efficient and user friendly thereby reducing foot fall in Regional Transport Offices and improving user satisfaction.

Process flow for non use intimation and further extension by vehicle owners is attached as Annexure-A.

This online service will come in to force with immediate effect.


Transport Commissioner
Odisha.

Memo No.6160

Dt. 16.07.2020

Copy to the Chief Secretary, Odisha / Agriculture Production Commissioner-cum-Addl. Chief Secretary to Government / Principal Secretary to Government, Commerce and Transport Department, Bhubaneswar / D.G. & I.G. of Police, Odisha for kind information.

Si 16-7-2020

Transport Commissioner
Odisha.

Memo No.6161

Dt. 16.07.2020

Copy to the 5T Secretary, Bhubaneswar for kind information.

Si 16-7-2020

Transport Commissioner
Odisha

Memo No.6162

Dt. 16.07.2020

Copy to all Collector & District Magistrates/ All Superintendents of Police/ all DCPs, Bhubaneswar- Cuttack / all DCTs for information.

Si 16-7-2020

Transport Commissioner
Odisha

Memo No.6163

Dt. 16.07.2020

Copy to the General Secretary, All Odisha Bus Owners Association, Bhubaneswar / General Secretary, All Odisha Truck Owners Federation, Cuttack for information.

Si 16-7-2020

Transport Commissioner
Odisha.

Memo No.6164

Dt. 16.07.2020

Copy to all RTOs for information and necessary action. They are requested to follow process flow for non use of vehicle and further extension as given in Annexure - B.

Si 16-7-2020

Transport Commissioner
Odisha

Memo No.6165

Dt. 16.07.2020

Copy to the Technical Director, NIC, STA for information and necessary action.
Copy to Computer Cell to host in the website.
Copy to all Senior Officers of STA for information.

Si 16-7-2020

Transport Commissioner
Odisha.

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

No. 4217

dated 03-02-14

Circular No. 6 of 2014

Subj: Acceptance of off-road intimation.

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In course of hearing of tax revision cases, it is noticed that ~~the~~ Taxing Officers are refusing to accept off-road intimation, submitted after the date of expiry of the term for which tax has been paid, by the registered owner or the person having possession or control of motor vehicle for temporary discontinuance of use of a motor vehicle so as to get exemption of tax. By such action bonafide vehicle owners are put to inconvenience and they are burdened with further tax when the vehicle is not in use.


Section 10 (1) of OMVT Act, 1975 provides that "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...."

Section 10 (3) of said Act provides that "In the absence of any undertaking delivered under sub-section (1), every motor vehicle liable to tax under this Act shall be deemed to have used or kept for use within the State."

From the above provision of law, it is amply clear that whenever no undertaking is submitted under Section 10 (1), the provisions under Section 10 (3) will operate and in such case every motor vehicle shall be deemed to have been used or kept for use within the State and liable to tax under the said Act.

With a view to prevent undue tax burden upon bonafide vehicle owners, it is hereby instructed that off-road intimation submitted by the registered owner or the person having possession or control of motor vehicle for temporary discontinuance of use of a motor vehicle shall be accepted after the date of expiry of the term for which tax has been paid. Demand

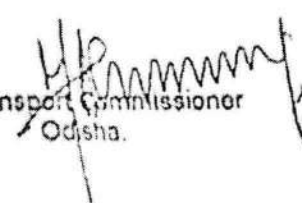
notice to pay tax for unpaid period be served upon the registered owner the person having possession or control of motor vehicle on the same asking him to pay arrear tax with penalty, if any, failing which action be for recovery of such dues following due process of law.


Transport Commissioner
Odisha.

Memo No. 4218

date: 05.04.14

Copy forwarded to all Officers at Head Quarters / All D.C.Ts. / RTOs for information and necessary action.
Copy to Computer Cell/ Asst. Director (T.S.) to host in the website.
Copy to Guard file.

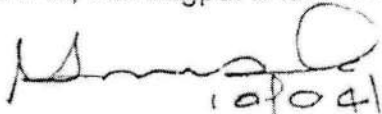

Transport Commissioner
Odisha.

OFFICE OF THE DEPUTY COMMISSIONER TRANSPORT (CENTRAL ZONE),
CUTTACK.

Memo No. 219 / DCT

Date 10.04.2014

Copy forwarded to all R.T.O's, Central Zone/ Addl.RTO, Rairangpur / Asst.RTO
Khurda for information & necessary action.


Dy. Commissioner Transport (C.Z.),
Cuttack