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**Government of Odisha**  
**Commerce and Transport (Transport) Department**  
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**RESOLUTION**

No. TRN-LC-MISC-0018-2023 *15970* Bhubaneswar dated the *27.12* 2023

**Sub:- One time settlement of Arrear Motor Vehicle Tax / Addl. Tax & penalty**

1. It has come to the notice of Government that arrear Motor Vehicle Tax / Addl. Tax and Penalty is pending for quite long time against a number of vehicle owners. As the penalty amount is 200% of the tax, if not paid by due date, the amount of arrear becomes much higher and the owners having low income are not able to clear the amount. To add to the situation, during Covid-19 pandemic, many vehicle owners were not able to pay Tax / Addl. Tax due to non-plying of the vehicle.

2. Some of the vehicle owners have preferred to filed writ petitions before Court for exemption of arrear tax / addl. tax / penalty. In some cases, registered owners are not available in the given address, some of the owners died, some of the owners changed their place of residence or place of business etc. for which it was not possible to recover arrear dues in spite of Tax Recovery Cases instituted by RTOs

3. Some of the Tractors and Trailers engaged for agricultural purpose have not paid their MV Taxes due to ignorance or their poor economic condition.

4. In order to encourage vehicle owners to come over to Voluntary Vehicle-Fleet Modernization Program, MoRT&H, Government of India have issued advisory and requested State Governments to announce one-time waiver of pending tax/ Addl tax so that the owners of old vehicles will come forward to de-registered their vehicles by scrapping those vehicles in the Registered Scrapping Centres which is being done in a scientific manner without any pollution.

Taking all these factors into consideration, i.e. to help farmers by reducing their burden on arrear MV tax / Addl. tax liabilities in respect of Tractor and Trailer owned by them, to streamline collection of arrear tax/ Addl tax and penalty outstanding against different class of vehicles and to reduce protracted litigations, and to encourage and help vehicle owners to dispose of their old / unused vehicles at RVSF under Voluntary Vehicle-Fleet Modernization Program and cancellation of Registration, Government have been pleased to announce the following MV tax / Addl. Tax waiver benefits as under Table- I to III below in exercise of powers conferred under Section -15 of the Odisha Motor Vehicle Taxation Act, 1975.

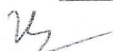
This has been concurred by Finance Department in their file No. FIN-ES3-MISC-0013-2020 on 18.08.2023.

The above benefit is one time and will be effective for a period one year from the date of publication of the notification in the Odisha Gazette unless extended by Government.

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TABLE-1

<b>For all Transport Vehicles except Agricultural Tractor, Tractor &amp; Trailer combinations and Three-wheeler Goods / passenger vehicle</b>				
Sl. No.	Period of non-payment of tax/ Addl tax	Quantum of Penalty to be Exempted	Quantum of Tax/ Addl. tax to be Exempted	Remarks
1	01.04.2020 to 31.03.2022	Full Exemption	No exemption	<ul style="list-style-type: none"> <li>There shall be no exemption of arrear MV Tax/Addl. Tax. Such exemption of full penalty is applicable if the owner of the vehicle pays entire outstanding MV Tax/Addl. Tax in one instalment along with 12% interest.</li> <li>In case the vehicle owner voluntarily opted to come over to RVSF and deposit his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax/ Addl tax and penalty.</li> </ul>
2	01.04.2010 to 31.03.2020	Full Exemption	No Exemption	<ul style="list-style-type: none"> <li>The owner / possessor will be eligible to get full exemption of entire arrear penalty, if he / she pays entire arrear outstanding M.V. Tax / Addl. Tax in one instalment along with 12% interest.</li> <li>In case the vehicle owner voluntarily opted to come over to RVSF and deposit his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax/ Addl.tax and penalty.</li> </ul>
3	01.04.1992 to 31.03.2010	Full Exemption	Fifty percent	<ul style="list-style-type: none"> <li>Exemption of full penalty and 50% of arrear MV Tax/Addl. Tax against a vehicle may be availed by the owner / possessor, if he / she intends to operate the vehicle. In such case the owner or possessor shall have to pay fifty percent of entire outstanding MV Tax/Addl.Tax in one instalment along with 12% interest.</li> <li>In case the vehicle owner</li> </ul>





				voluntarily opted to come over RVSF and deposited his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax / Addl. tax and penalty.
4	31.03.1992 and before	Full Exemption	Full Exemption	

**TABLE-2**

<b>For Agricultural Tractor, Tractor &amp; Trailer combinations</b>			
Sl. No.	Period of non-payment of tax/ Addl. tax	Quantum Of Tax / Addl. Tax and Penalty to Be Paid	Remarks
1	01.04.2017 to 31.03.2022	Rs.3,000/-	<ul style="list-style-type: none"> <li>The owner / possessor of such vehicles shall have to pay the entire amount in one instalment along with 12% interest.</li> <li>In case the vehicle owner voluntarily opted to come over to RVSF and deposit his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax/ Addl.tax and penalty.</li> </ul>
2	01.04.2010 to 31.03.2017	Rs.5000/-	
3	01.04.1992 to 31.03.2010	Rs.7000/-	
4	31.03.1992 and before	Full Exemption	

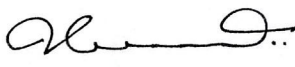
**TABLE-3**

<b>Three-wheeler Goods / passenger vehicle</b>			
Sl. No.	Period of non-payment of tax/ Addl. tax	Quantum Of Tax/ Addl. Tax and Penalty to Be Paid	Remarks
1	01.04.2017 to 31.03.2022	Rs.1,000/-	<ul style="list-style-type: none"> <li>The owner / possessor of such vehicles shall have to pay the entire amount in one instalment along with 12% interest.</li> <li>In case the vehicle owner voluntarily opted to come over to RVSF and deposited his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax/ Addl.tax and penalty.</li> </ul>
2	01.04.2010 to 31.03.2017	Rs.2,000/-	
3	01.04.1992 to 31.03.2010	Rs.3,000/-	
4	31.03.1992 and before	Full Exemption	

**Note:-**


1. The vehicle owners / possessor who wants to avail the exemption of M.V. Tax / Addl. Tax / Penalty is required to apply in format as at **Annexure -1**.
2. The vehicle owners / possessor who wants to avail exemption of M.V. Tax / Addl. Tax / Penalty and cancellation of Registration Certificate are required to apply in the prescribed format as at **Annexure-2**.
3. The vehicle owner who have already disposed off as scrap / sold the vehicle without obtaining order of cancellation of registration certificate from RTO or without any intimation to RTO concerned, he/she shall file a declaration as per format as per **Annexure-3** ( Affidavit) along with the application as per format in **Annexure-4**. The affidavit must be duly executed before any executive magistrate indicating the date & mode of disposal of the vehicle. On submission of **Anexure-3** and **Anexure-4**, the RTO shall limit tax/ Addl. tax/penalty till **the month** in which the vehicle was disposed of as scrap / sold on the basis of **Annexure-3** and **Annexure-4** filed by the vehicle owner and extend exemption as prescribed in **Table-1** or **Table-2** or **Table-3**, as the case may be.

**By orders of Governor**

 26/12/2023  
( Smt. Usha Padhee )  
**Principal Secretary to Government**

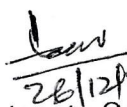
Memo No. 15971 /T., dated 27/12/23

Copy forwarded to the PS to Hon'ble Governor, Odisha / PS to Hon'ble Chief Minister, Odisha/ PS to All Cabinet Ministers, Odisha/ PS to All Ministers of State, Odisha for kind information of Hon'ble Governor, Odisha/ Hon'ble Chief Minister, Odisha/ All Cabinet Ministers, Odisha/ All Ministers of State, Odisha.

  
26/12/2023  
Joint Secretary to Government

Memo No. 15972 /T., dated 27/12/23

Copy forwarded to the Joint Secretary to Government of India, Ministry of Road Transport & Highways(Transport Wing), New Delhi / All State Governments/ U.Ts (Department dealing with Road Transport) for kind information.

  
26/12/2023  
Joint Secretary to Government

Memo No. 15973 /T., dated 27/12/23

Copy forwarded to OSD to Chief Secretary/ PS to DC-cum-ACS, Odisha/PS to APC, Odisha for kind information of Chief Secretary/ DC-cum-ACS, Odisha/ A PC, Odisha.

  
26/12/2023  
Joint Secretary to Government

Memo No. 15974 /T., dated 27/12/23

Copy forwarded to All Departments of Government/ All Heads of Department / Transport Commissioner, Odisha, Cuttack/ CMD, OSRTC / CMD, IDCO / CEO, CESU / EIC, Electricity / All Collectors / Member Secretary, SPCB / FA-cum-Special Secy. to Govt., C&T Dept./ Joint Secretary to Govt., C&T(T) Dept./ Addl. Secy. to Govt., H&UD Dept./ Addl. Secy. to Govt., SD&TE Dept./ Joint Secy. to Govt., Finance Dept./ All RTOs for kind information and necessary action.

  
26/12/2023  
Joint Secretary to Government

Memo No. 15975 /T., dated 27/12/23

Copy along with its soft copy forwarded to the Gazette Cell, Commerce and Transport (Commerce) Department, Odisha with a request to kindly publish the Notification in an extraordinary issue of the Odisha Gazette and to supply 20 copies of this Notification to this Department.

  
26/12/2023  
Joint Secretary to Government

Memo No. 15976 /T., dated 27/12/23

Copy forwarded to All Officers/ All Sections of C & T (Transport) Department/ Guard file (10 spare copies) for information and necessary action.

  
26/12/2023  
Joint Secretary to Government



**Annexure – 1**

**FORMAT  
PART-1**

(In case the owner wants to avail only MV Tax/Addl. Tax/Penalty Exemption)

To,

The Taxing Officer  
RTO \_\_\_\_\_

Sub:- Willingness for availing the benefit of arrear tax/Addl. tax waiver/ exemption as per Notification No. \_\_\_\_\_ dated \_\_\_\_\_, issued by Government in Commerce and Transport (Transport) Department.

Sir,

I/We Mr./Mrs/M/S \_\_\_\_\_ S/D/W of Mr. \_\_\_\_\_ At \_\_\_\_\_  
PO \_\_\_\_\_ PS \_\_\_\_\_ Dist. \_\_\_\_\_, State \_\_\_\_\_ am/are the  
registered owner of the vehicle No. \_\_\_\_\_, Make \_\_\_\_\_, Type \_\_\_\_\_  
Model \_\_\_\_\_, Eng No. \_\_\_\_\_, Ch No. \_\_\_\_\_.

The MV Tax/Addl. Tax of my vehicle has been paid upto \_\_\_\_\_. That I could  
not pay the MV tax/Addl. Tax of my vehicle till 31.03.2022 due to \_\_\_\_\_  
----- (Please mention the reason) .

I want to avail the benefit for the period from \_\_\_\_\_ to \_\_\_\_\_ and am willing to  
pay the entire outstanding dues shown against my vehicle in one instalment.

I would therefore request you to kindly accept my application.

Dt \_\_\_\_\_

Yours faithfully,

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Mob. No. \_\_\_\_\_  
Email: \_\_\_\_\_

**PART - 2**

**(To be filled by the RTO office)**

Received application from Mr./Mrs/M/S \_\_\_\_\_ under arrear tax/Addl. Tax waiver benefit  
for his vehicle No. \_\_\_\_\_ on dt \_\_\_\_\_ vide application No. \_\_\_\_\_ .  
The owner will be intimated in due course for depositing the dues.

Signature of receiving officer with Seal

## **Annexure – 2**

### **FORMAT**

#### **PART-I**

(In case the owner of vehicle wants to avail the benefit of both MV Tax/Addl. Tax/Penalty exemption and Registration Certificate cancellation)

To,

The Taxing Officer

RTO \_\_\_\_\_

Sub:- Willingness for availing the benefit of arrear tax/ Addl. tax waiver/ exemption as per Notification No. \_\_\_\_\_ Dated \_\_\_\_\_ issued by Government in Commerce and Transport (Transport) Department.

Sir,

I/We Mr./Mrs/Ms. \_\_\_\_\_ S/D/W of Mr. \_\_\_\_\_ At \_\_\_\_\_  
PO \_\_\_\_\_ PS \_\_\_\_\_ Dist \_\_\_\_\_, State \_\_\_\_\_ am/are  
the registered owner of the vehicle No. \_\_\_\_\_, Make \_\_\_\_\_, Type  
\_\_\_\_\_ Model \_\_\_\_\_, Eng No. \_\_\_\_\_, Ch No. \_\_\_\_\_.

The MV Tax/Addl. Tax of my vehicle has been paid upto \_\_\_\_\_. That  
I could not pay the MV tax/Addl. Tax of my vehicle till 31.03.2022 due to -----  
----- (Please mention the reason).

My vehicle is not in road-worthy condition due to \_\_\_\_\_ (please  
mention the reason) and I want to cancel the Registration Certificate of my vehicle. My  
vehicle is available at \_\_\_\_\_ PO \_\_\_\_\_ PS \_\_\_\_\_ Dt  
\_\_\_\_\_ which may kindly be inspected by your officer.

I want to avail the benefit of the arrear tax/ Addl. tax waiver/ exemption for the  
period from \_\_\_\_\_ to \_\_\_\_\_ and willing to pay the dues in one instalment.

I would therefore request you to kindly accept my application.

Dt \_\_\_\_\_

Yours Faithfully

Signature:-

**Name:-**

**Address:-**

**Mob. No.-** \_\_\_\_\_

**Email:-** \_\_\_\_\_

#### **PART 2**

**(To be filled by the RTO office)**

Received application from Mr./Mrs/M/S \_\_\_\_\_ under one time settlement scheme  
for his vehicle No. \_\_\_\_\_ on dt \_\_\_\_\_ vide application No. \_\_\_\_\_  
\_\_\_\_\_. The owner will be intimated in due course for depositing

Signature of receiving officer with Seal

### Annexure 3

#### ( Affidavit)

#### FORMAT FOR SELF DECLARATION

(To be filed in case the vehicle owner has already disposed of the vehicle without obtaining Registration Certificate cancellation certificate from RTO or without any intimation to RTO)

I/We, \_\_\_\_\_ Mr./Mrs/M/S \_\_\_\_\_ Aged \_\_\_\_\_ S/D/W \_\_\_\_\_ of  
Mr. \_\_\_\_\_ having \_\_\_\_\_ permanent \_\_\_\_\_ residence  
At \_\_\_\_\_ P.O. \_\_\_\_\_ P.S. \_\_\_\_\_ district \_\_\_\_\_  
Odishaat present residing at \_\_\_\_\_ PO \_\_\_\_\_ PS \_\_\_\_\_  
Dist \_\_\_\_\_ in the state of \_\_\_\_\_ registered owner of vehicle bearing  
registration mark \_\_\_\_\_ make \_\_\_\_\_ Model \_\_\_\_\_ type \_\_\_\_\_  
engine number \_\_\_\_\_ Chassis Number \_\_\_\_\_ do hereby declare  
and state as follows:

- That, my/our vehicle bearing registration mark \_\_\_\_\_ damaged due to --  
----- (Please mention the reason) on dated  
\_\_\_\_\_ and was not in roadworthy condition.
- That, I/we have not intimated the fact on such non-use of my vehicle to RTO  
\_\_\_\_\_.
- That, my/our vehicle was not involved in any criminal case and no order was  
issued to me/us by any court restraining me for non-disposal of my/our vehicle.
- That, my/our vehicle is not under seizure by any court, confiscating agency & law  
enforcing agency of State or Central Government.
- That, on dated \_\_\_\_\_ I/we have disposed/sold my/our vehicle as scrap  
or otherwise by cutting into pieces to KAWADIWALA/SCRAP DEALER without  
any intimation to RTO \_\_\_\_\_.
- That, I shall not claim any benefit under Odisha Scrappage Policy-2022.
- That, the facts stated above are true & correct. In case any information as  
furnished above found to be false or incorrect or in case my/our vehicle is found  
plying on the road, I shall be liable to pay the tax/ Addl. tax with the penalty for  
entire period for which the tax/ Addl. Tax. has not been paid till date and I shall  
be held liable for prosecution.

Date:

Full signature of owner of vehicle

Executed before me.

Executive Magistrate



## Annexure 4

### FORMAT

### PART-I

(In case owner has disposed of/sold the vehicle without intimating the RTO)

To,

The Taxing Officer

RTO \_\_\_\_\_

Sub:- Willingness for availing the benefit of arrear tax/ Addl. tax waiver/ exemption as per Notification No. \_\_\_\_\_ Dated \_\_\_\_\_ issued by Government in Commerce and Transport (Transport) Department.

Sir,

I/We Mr./Mrs/M/S \_\_\_\_\_ S/D/W of Mr. \_\_\_\_\_ At \_\_\_\_\_  
PO \_\_\_\_\_ PS \_\_\_\_\_ Dist \_\_\_\_\_, State \_\_\_\_\_ am/are  
the registered owner of the vehicle No. \_\_\_\_\_, Make \_\_\_\_\_, Type  
\_\_\_\_\_ Model \_\_\_\_\_, Eng No. \_\_\_\_\_, Ch No. \_\_\_\_\_.

The MV Tax/Addl. Tax of my vehicle has been paid upto \_\_\_\_\_. That  
I could not pay the MV tax/Addl. Tax of my vehicle till 31.03.2022 due to-----  
----- (Please mention the reason).

I/We have disposed of/sold my/our vehicle No. \_\_\_\_\_ by scrap cutting into  
pieces without any intimation to the RTO. I am enclosing herewith an Affidavit duly  
executed by me before the Executive Magistrate,.....

I want to avail the benefit of the one time settlement of arrear tax/ Addl. Tax 7  
penalty scheme for the period from \_\_\_\_\_ to \_\_\_\_\_ and am willing to pay the  
dues in one instalment.

I would therefore request you to kindly accept my application.

Dt \_\_\_\_\_

Yours Faithfully

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Mob. No. \_\_\_\_\_

Email: \_\_\_\_\_

## **PART 2**

### **(To be filled by the RTO office)**

Received application from Mr./Mrs/M/S \_\_\_\_\_ under benefit of one time arrear tax/ Addl. Tax & penalty waiver/ exemption for his vehicle No. \_\_\_\_\_ on dt \_\_\_\_\_ vide application No. \_\_\_\_\_. The owner shall be intimated in due course for depositing the dues.

Signature of receiving officer with Seal