

## THE ORISSA MOTOR VEHICLES TAXATION ACT 1975

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## THE SCHEDULE

**\*THE ORISSA MOTOR VEHICLES TAXATION ACT, 1975**

[ Received the assent of the President on the 27th August 1975,  
first published in an extraordinary issue of the Orissa Gazette,  
dated the 16th September 1975 ]

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:—

Short title,  
extent and  
commence-  
ment

1. (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<sup>1</sup> on such date as the State Government  
may, by notification, appoint in that behalf.

Definitions

2. In this Act, unless the context otherwise requires:—

(a) "laden 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" means any mechanically propelled vehicle  
adapted for use upon roads, whether the power of propul-  
sion is transmitted thereto from an external or internal  
source and includes a chassis to which a body has not been  
attached and a 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;

(c) "Motor Vehicles Act" means the Motor Vehicles Act, 1939<sup>4</sup> of 1939  
as amended from time to time;

(d) "Motor Vehicles Rules" means the Orissa Motor Vehicles  
Rules, 1940 made under the Motor Vehicles Act and as  
amended from time to time;

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

\*For the Bill see *Orissa Gazette*, Extraordinary, dated the 29th July, 1975 (No. 1256).

1. Came into force with effect from the 1st October, 1975, vide S.R.O. No. 734/75, dated the 25th September 1975, Published  
in the *Orissa Gazette*, Extraordinary dated the 25th September, 1975 (No. 1614).

- (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 owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act and the rules made thereunder;
- (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 trailer including all equipment ordinarily used with the vehicle or trailer when working, including the weight of a driver or attendant; and where alternative parts or bodies are used the unladen weight of 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 expressions 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.

## Levy of Tax

3. (1) Subject to the other provisions of this Act, on and from the date of commencement of this Act there shall be levied on every motor vehicle used or kept for use within the State a tax at the rate specified in the Schedule.

(2) The State Government may by notification, from time to time, increase the rate of tax specified in the Schedule:

Provided that such increase shall not in the aggregate exceed fifty per cent of the rate specified in the Schedule on the date of publication of this Act in the Gazette.

(3) All references made in this Act to the Schedule shall be construed as references to the Schedule as for the time being amended in exercise of the powers conferred by this section.

*Explanation*—An owner who keeps a transport vehicle for which the certificate of fitness and the certificate of registration are valid, or an owner who keeps any other motor vehicle, of which the certificate of registration is valid, shall, for the purposes of this Act, be presumed to keep such vehicle for use:

Provided that if the taxing officer finds a motor vehicle having been used on any day during the period for which the registration certificate of a vehicle has been suspended or cancelled under the relevant provisions of the Motor Vehicles Act such vehicle shall be deemed to have been kept for use for the whole period without payment of tax.

Payment of  
tax and  
declaration  
of liability.

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

(2) The period in respect of which tax is to be paid under sub-section (1) may be—

(a) a year at the rate specified in the Schedule (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 for every month or part of a month comprising such period ;

Provided that in the case of a vehicle the annual rate of tax in respect of which does not exceed two hundred rupees, the tax shall be paid either annually or for a period of two quarters at a time.

(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 transport vehicle plying temporarily in the State on payment of such tax and subject to such conditions as may be specified in the said notification :

Provided that quarterly tax shall not be collected in respect of transport vehicles coming from other States intending to ply temporarily in the State :

Provided further that the rate of tax shall not exceed—

(a) in a case where the tax token relates to a period not exceeding fourteen days, an amount equal to thirty per cent of the tax payable for a quarter in respect of the vehicle ;

(b) in a case where the tax token relates to a period exceeding fourteen days but not exceeding thirty days, an amount equal to forty-five per cent of the tax payable for a quarter in respect of the vehicle ; and

(c) in a case where the tax token relates to a period exceeding thirty days at a time, an amount equal to the aggregate of—

(i) forty-five per cent of the tax payable for a quarter in respect of the vehicle; and

(ii) thirty per cent of such tax for every period of fourteen days or part thereof in excess of thirty days.

(4) At the time of making payment of tax for any period under sub-section (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 prescribed 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.

Tax payable  
by Manu-  
facturers and  
Dealers.

5. Notwithstanding the provisions contained in section 3 or section 4, a tax at the annual rate specified below shall be paid in advance in lieu of the tax leviable under section 3 by a manufacturer or dealer in motor vehicles in respect of the vehicles in his possession in the course of his business as such manufacturer or dealer under the authorisation of a trade certificate granted under the Motor Vehicles Rules.

Description of motor vehicle	Annual rate
1. Motor Cycles—	
(a) where the total number of vehicles 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 ve- hicles in exce- ss of ten.
2. Motor vehicles other than Motor cycles—	
(a) where the total number of vehicles does not exceed ten	Rs. 1,000·00
(b) where such total number exceeds ten	Rs. 1,000·00 plus Rs. 1,000·00 for every ten or less number of vehi- cles 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.

Payment of  
additional  
tax.

6. (1) When any motor vehicle, in respect of which tax for any period has been paid, is altered during such period or proposed 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 an additional 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 an additional tax under sub-section (1) shall be made within such time and in such manner as may be prescribed and the provisions of sub-section (4) of section 4 shall, *mutatis mutandis*, apply to the payment of such tax.

*Explanation I*—In determining the additional 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 adoption 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 not been taken notice of by the registering authority under section 32 of the Motor Vehicles Act.

Grant of tax  
token and  
receipt on  
payment of  
tax.

7. When a person pays the amount of tax under section 4, section 5 or section 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) issue to such person a tax token in the prescribed form specifying therein the period for which such tax has been paid; and

(c) specify in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act that the tax has been paid 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.

Tax token  
when tax  
not payable.

8. (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 the 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.

Display of tax token.

9. No motor vehicle shall be used or kept for use within the State unless a valid tax token issued under section 7 or section 8 in respect of the said vehicle has been obtained and such token is displayed on the vehicle in the prescribed manner.

Prior intimation of temporary discontinuance of use of a vehicle.

10. (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 purposes 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 subsection (1) every motor vehicle liable to tax under this Act shall be deemed to have been used or kept for use within the State.

Refund of tax.

11. (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 subsection (1) of section 10 in respect of such motor vehicle, which has not, in the opinion of taxing officer, been 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 :

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) of sub-section (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 respect 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.

Liability of  
successor to  
pay arrears.

12. (1) If the tax leviable in respect of any motor vehicle remains 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 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.

Penalty for  
failure to pay  
tax.

13. (1) Where the tax for any period in respect of a motor vehicle has not been paid as required by or under the provisions of this Act and continues to remain unpaid for a period of fifteen days from the due date of payment, the taxing officer may in respect of such vehicle impose a penalty of an amount equal to the quarterly tax for the first quarter together with twice the quarterly tax for every subsequent quarter as may be comprised within the said period.

*Explanation*—For purposes of this sub-section—

(a) any fraction of a quarter comprised within the period shall be reckoned as one quarter;

(b) "due date of payment" shall be the date of expiry of the period for which tax had been last paid, and in cases where no such tax had previously been paid, the date of acquisition of the vehicle.

(2) The penalty imposed under sub-section (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.

Recovery of  
tax and  
penalty.

14. (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 section 13 may be recovered as arrears of public demand.

(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 section 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 has already been paid by some other person.

## Exemption

15. (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-section (1) shall, as soon as may be alter 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.

## Rebate on payment of annual tax in advance.

16. 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.

## Powers of Police Officer, and other Officers.

17. (1) Any taxing officer, 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—

- (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 stationary so long as may reasonably be necessary

for the purpose of satisfying himself that the amount of tax in respect of such vehicle has been paid and the tax token has been obtained.

(2) While proceeding under sub-section (1) the officer may, if the tax has not been paid in accordance with the provisions of this Act, seize the motor vehicle and detain it till the tax is paid and 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.

## Appeals

18. (1) Any person aggrieved by any order or direction of the taxing officer or by seizure made under sub-section (2) of section 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 section 19, be final and shall not be called in question in any court of law.

Revisions

19. Any person aggrieved by any order of the appellate authority passed under section 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 law and the said Revisional Authority may pass such 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 had been passed or a direction has been given by the taxing officer, or which relates to seizure of the vehicle under section 17 or in which an order had been passed by the appellate authority and may pass such order in relation to the case as it deems fit, if it finds that the order in question was without jurisdiction or illegal :

Provided further 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.

Offences

20. (1) Whoever—

- (a) uses a motor vehicle or keeps a motor vehicle for use without having paid the tax or additional 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 forth are 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 offence with fine which may extend to five hundred rupees.

Other offences.

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

Protection for bona-fide acts.

22. No prosecution, suit or other proceedings shall lie against the taxing officer or any other authority for anything in good faith done or intended to be done, under this Act.

Power to make rules.

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

(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 undertaking 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 therefor;
- (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 modifications shall be without prejudice to the validity of anything previously done under the rules.

Repeal and savings.

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

Bihar and Orissa Act 2 of 1930.  
Madras Act 3 of 1931.

(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 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, 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-section (2) and notwithstanding the repeal of the enactments specified in sub-section (1)—

(i) every declaration or undertaking delivered 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 of this Act, shall continue to be valid after the said date for the unexpired portion of the period for which it has been issued.

### THE SCHEDULE

[ See sub-section (1) of section 3 ]

Description of Motor Vehicles	Annual rate of tax for vehicles fitted entirely with pneumatic tyres.
(1)	(2)
Rs.	
1. Motor cycles—	
(a) Bicycles—	
(i) Not exceeding 91 kilograms in weight unladen	48
(ii) Exceeding 91 kilograms in weight unladen	60
(iii) If used for drawing a side car or a trailer, in addition to the tax payable under (i) or (ii).	10
(b) Tricycles—	52
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.	30

Description of Motor Vehicles (1)	Annual rate of tax for vehicles fitted entirely with pneumatic tyres (2)
	Rs.
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—	
(i) Not exceeding 1,000 kilograms in weight laden ..	330
(ii) Exceeding 1,000 kilograms but not exceeding 3,000 kilograms in weight laden.	1,430
(iii) Exceeding 3,000 kilograms but not exceeding 5,000 kilograms in weight laden.	1,540
(iv) Exceeding 5,000 kilograms but not exceeding 7,000 kilograms in weight laden.	1,870
(v) Exceeding 7,000 kilograms but not exceeding 8,000 kilograms in weight laden.	2,090
(vi) Exceeding 8,000 kilograms in weight laden ..	2,090·00 plus 120·00 for every 500 kilograms or part thereof in addition to 8,000 kilo- grams.
(vii) Additional tax payable in respect of goods vehicles used for drawing trailers—	
(a) For each trailer not exceeding 1,000 kilograms in weight laden.	120
(b) For each trailer exceeding 1,000 kilograms but not exceeding 3,000 kilograms in weight laden.	450
(c) For each trailer exceeding 3,000 kilograms in weight laden :	900

Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.

*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.

Description of motor vehicles	Annual rate of tax for vehicles fitted entirely with pneumatic tyres.
(1)	(2)
4. Motor Vehicles plying for hire and used for conveyance of passengers including motor cabs—	Rs.
(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—	
(a) does not exceed 160 kilometres	140
(b) exceeds 160 kilometres but does not exceed 240 kilometres.	160
(c) exceeds 240 kilometres but does not exceed 320 kilometres.	200
(d) exceeds 320 kilometres	240
(ii) for every standing passenger:	100
Provided that in respect of a reserve stage carriage or spare bus (by whatever name called) of an operator, the tax payable shall be 120 rupees for every passenger which the vehicle is permitted to carry, if the taxes for the corresponding period in respect of all his regular stage carriages covered by valid permits have been paid irrespective of the stoppage or otherwise of the vehicles.	
(B) Vehicles other than stage Carriages—	
(i) for seating not more than six persons, for every person which the vehicle is permitted to carry, excluding the driver.	120
(ii) for seating more than six persons, for every person which the vehicle is permitted to carry, excluding the driver and the conductor.	144
<i>Explanation—</i> (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 Motor Vehicles Act, 1939 be the number of persons or passengers which the motor vehicle is authorised to carry under the permit; and	
(b) in the case of 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 were granted under that Act.	

## Description of motor vehicles

Annual rate  
of tax for  
vehicles fitted  
entirely  
with pneu-  
matic tyres.

(1)

(2)

Rs.

(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 Motor Vehicles Act, 1939 be the distance authorised to be covered according to the permit, and

(b) in the case of a motor vehicle plying without permit granted under the said Act, be reckoned as exceeding 320 kilometres.

(iii) 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 such other State, is payable to the Government of Orissa, the tax in respect of such vehicle shall be calculated on the total distance covered by the stage carriages on such route.

5. Motor vehicles not themselves constructed to carry any load (other than water, fuel accumulators and other equipments used for the purpose of propulsion, loose tools and loose equipment) used for haulage solely and weighing together with the largest number of trailers proposed to be drawn—

(a) not more than 4,572 kilograms laden .. 250

(b) more than 4,572 kilograms but not more than 7,620 kilograms laden. 1,800

(c) more than 7,620 kilograms but not more than 9,500 kilograms laden. 2,450

(d) more than 9,500 kilograms laden 2,450·00 plus 120·00 for every 500 kilograms or part thereof in addition to 9,500 kilograms.

Description of motor vehicles	Annual rate of tax for vehicles fitted entirely with pneumatic tyres
(1)	(2)
(3)	(1) Rs.
6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—	
(i) weighing not more than 762 kilograms unladen	96
(ii) weighing more than 762 kilograms but not more than 1,524 kilograms unladen.	148
(iii) weighing more than 1,524 kilograms but not more than 2,286 kilograms unladen.	184
(iv) weighing more than 2,286 kilograms but not more than 3,048 kilograms unladen.	220
(v) weighing more than 3,048 kilograms unladen	268
(vi) additional tax payable in respect of such vehicle used for drawing trailers—	
(a) having such trailer not exceeding 1,016 kilograms in weight unladen.	60
(b) for each trailer exceeding 1,016 kilograms in weight unladen :	120

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

7. The rate of tax in respect of motor vehicles of the description mentioned 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.