

THE BIHAR AND ODISHA MOTOR VEHICLES TAXATION (ODISHA SECOND AMENDMENT) ACT, 1944

(21st April 1944)

AN ACT FURTHER TO AMEND THE BIHAR AND ODISHA MOTOR VEHICLES TAXATION ACT, 1930, IN ITS APPLICATION TO THE PROVINCE OF ODISHA.

Preamble.

WHEREAS it is expedient further to amend the Bihar and Orissa Motor Vehicles Taxation Act, 1930, in its application to the Province of Orissa in the manner hereinafter appearing ;

B. & O. Act II of 1930

It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Bihar and Orissa Motor Vehicles Taxation (Orissa Second Amendment) Act, 1944.

(2) It shall come into force at once.

Insertion of new section 5-A in Bihar and Orissa Act II of 1930.

2. After section 5 of the Bihar and Orissa Motor Vehicles Taxation Act, 1930, the following section shall be inserted, namely :—

B. & O. Act II of 1930

“ 5-A. (1) The Provincial Government may by notification in the Gazette 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 be laid on the table of the Orissa Legislative Assembly for a period of fifteen days when the Assembly is in session.”