

**\*THE ORISSA MOTOR VEHICLES TAXATION (AMENDMENT)  
ACT, 2004**

(ORISSA ACT 3 OF 2005)

**[ Received the assent of the Governor on the 19th February 2005,  
first published in an extraordinary issue of the Orissa Gazette,  
dated the 25th February, 2005 (No. 370) ]**

AN ACT FURTHER TO AMEND THE ORISSA MOTOR VEHICLES  
TAXATION ACT, 1975.

Short title. **BE** it enacted by the Legislature of the State of Orissa in the  
Fifty-fifth Year of the Republic of India as follows :—

Amendment of section 3. **1.** This Act may be called the Orissa Motor Vehicles Taxation  
(Amendment) Act, 2004.

**2.** In section 3 of the Orissa Motor Vehicles Taxation Act, 1975 Orissa Act  
(hereinafter referred to as the principal Act),— 39 of 1975.

(i) the Explanation occurring under sub-section (3) shall be  
deleted;

(ii) after the word and numerical "Schedule-I" wherever they appear,  
the words and the numerical "and Schedule-III" shall be  
inserted.

Amendment of section 3-A. **3.** In sub-section (3) of section 3-A of the principal Act, the words  
"including the Explanation thereunder" shall be deleted.

Amendment of section 4-A. **4.** In section 4-A of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted,  
namely :—

"(1) Notwithstanding anything contained in sections 3 and 4 of this  
Act, but subject to the other provisions of this section, there shall be levied  
and paid in respect of every vehicle of the descriptions specified in items  
1 and 2 and every Motor Vehicle (being a Motor car, Omni bus and Motor  
cab) covered by items 6 of Schedule-I which is used personally or kept for  
personal use, one-time tax at the rate equal to a standard rate as specified  
in Schedule-III or five percentum of the cost of the vehicle whichever is  
higher :

Provided that in the case of a vehicle which is on road in State of  
Orissa, whether purchased or acquired inside or outside the State of  
Orissa, one-time tax shall be at the rate as specified in Schedule-III :

Provided further that the vehicles in respect of which one-time  
tax has already been realised shall not be liable to pay tax.";

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\* For the Bill, see *Orissa Gazette*, Extraordinary, dated the 6th November,  
2007 (No. 1499)



- (b) In sub-section (4),—
- (i) the words and brackets "or a vehicle (being a motor car) is altered to a vehicle for which one-time tax is not payable" shall be deleted ; and
  - (ii) the proviso shall be deleted ;
- (c) in sub-section (6), both the Explanations shall be deleted.

Amendment  
of Schedule-I.

**5. In Schedule-I of the principal Act,—**

- (i) in sub-item (a) of item 1, for the figures "90.00" and "135.00" appearing in column (2) against clauses (i) and (ii) respectively the figures "150.00" and "200.00" shall respectively be substituted ;
- (ii) in sub-item (B) of item 4, for the words "six persons" appearing in column (1) against clause (i) and clause (ii), the words "three persons" shall be substituted ; and
- (iii) for the figures "216.00", "333.00", "414.00", "495.00", "603.00", "90.00" and "180.00" in column (1) appearing against clauses (i) to (vi) of item 6, the figures "1100.00", "1600.00", "2100.00", "2500.00", "3000.00" "300.00" and "600.00" shall respectively be substituted.

Insertion of  
new  
Schedule.

**6. In the principal Act, after Schedule-II, the following Schedule shall be added, namely :—**



**SCHEDULE-III**

(See section 4-A)

Sl. No.	Period of vehicle	Motor Cycle with or without attachment		Motor cabs, Motor Cars, Jeeps, Omni buses used personally or kept for personal use not exceeding 2286 kgs. in ULW		
		Not exceeding 91 kgs. ULW	Exceeding 91 kgs. ULW	Not exceeding 762 kgs. ULW	Exceeding 762 kgs. not exceeding 1524 kgs. ULW	Exceeding 1524 kgs. not exceeding 2286 kgs. ULW
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	At the time of Registration of new Vehicles	Rs. 1500 or 5% of the cost of the Vehicle whichever is higher	Rs. 2000 or 5% of the cost of the Vehicle whichever is higher	5% of the cost of the Vehicle or ten times of annual tax whichever is higher	5% of the cost of the Vehicle or ten times of annual tax whichever is higher	5% of the cost of the Vehicle or ten times of annual tax whichever is higher
	If the Vehicle is already registered and its age is, —					
1	Not more than one year	1500	2000	9800	14100	20800
2	More than 1 year but not more than 2 years	1400	1870	9100	13100	18400
3	More than 2 years but not more than 3 years	1300	1740	8400	12100	17100
4	More than 3 years but not more than 4 years	1200	1610	7700	11100	15500
5	More than 4 years but not more than 5 years	1100	1480	7000	10100	14100
6	More than 5 years but not more than 6 years	1000	1350	6300	9100	12700
7	More than 6 years but not more than 7 years	900	1220	5600	8100	11300
8	More than 7 years but not more than 8 years	800	1090	4900	7000	9900
9	More than 8 years but not more than 9 years	700	960	4200	6000	8500
10	More than 9 years but not more than 10 years	600	830	3500	5000	7100
11	More than 10 years but not more than 11 years	500	700	2800	4000	5700
12	More than 11 years but not more than 12 years	400	570	2100	3000	4200
13	More than 12 years but not more than 13 years	300	440	1400	2000	2800
14	More than 13 years	Equal to annual tax	Equal to annual tax	Equal to annual tax	Equal to annual tax	Equal to annual tax

*Explanation*— Cost of Vehicle shall include all taxes, duties, etc. charged by the dealer as per the invoice."