

ORISSA ACT 3 OF 2010

THE ORISSA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2010

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***THE ORISSA MOTOR VEHICLES TAXATION (AMENDMENT)
 ACT, 2010**

[Received the assent of the Governor on the 31st July, 2010
 first published in an extraordinary issue of the *Orissa Gazette*,
 dated the 7th January, 2010 (No.1198)]

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

BE it enacted by the Legislature of the State of Orissa in the
 Sixty-first Year of the Republic of India, as follows:—

Short title
and
commence-
ment.

1. (1) This Act may be called the Orissa Motor Vehicles Taxation (Amendment) Act, 2010.

(2) It shall be deemed to have come into force on the 14th May, 2010.

Insertion of
new section
4-B.

2. In the Orissa Motor Vehicles Taxation Act, 1975 (hereinafter referred to as the principal Act), after section 4-A, the following section shall be inserted, namely :—

Orissa Act
39 of 1975.

"Levy and
payment of
one time tax
on goods
carriage.

4-B. (1) Notwithstanding anything contained in sections 3 and 4 of this Act, but subject to other provisions of this Act, there shall be levied and paid in respect of every goods carriage of the description specified in item 3 of Schedule I, the gross vehicle weight of which does not exceed 3000 kilograms, one time tax at the rate equal to 10 times of the annual rate of tax in respect thereof as specified in Schedule I or five per centum of the cost of such vehicle, whichever is higher.

(2) The levy and payment of one time tax shall be for the life time of the goods carriage in respect of which such tax is paid.

(3) The levy and payment of one time tax shall be compulsory in respect of goods carriage referred to in sub-section (1) registered on or after the commencement of the Orissa Motor Vehicles Taxation (Amendment) Act, 2010.

(4) The provisions of sections 10 and 16 relating to temporary discontinuance of the use of vehicles and rebate on payment of tax, respectively, shall not apply to the goods carriage in respect of which one time tax is leviable under this section."

* [For the Bill, See *Orissa Gazette*, Extraordinary dated the 22nd June, 2010 (No.938) [1 Legis.-15/2010]

Amendment
of section 5.

3. In section 5 of the principal Act,—

- (a) for the words, letters and figures "sections 3,3-A,4 or 4-A", the words, letters and figures "section 3,3-A,4,4-A or 4-B" shall be substituted; and
- (b) for the annual rate specified in respect of description of Motor Vehicles occurring after opening portion, the following shall be substituted, namely:—

"Description of motor vehicle	Annual rate
1. Motor Cycles—	
(a) where the total number of vehicles does not exceed ten.	Rs. 2,000.00
(b) where such total number exceeds ten.	Rs.2,000.00 plus Rs. 200.00 for each vehicle exceeding ten.
2. Motor vehicles other than Motor Cycles weighing not more than 3048 kilograms unladen—	
(a) where the total number of vehicles does not exceed ten.	Rs. 5,000.00
(b) where such total number exceeds ten.	Rs. 5,000.00 plus Rs. 500.00 for each vehicle exceeding ten.
3. Motor vehicles weighing more than 3048 kilograms unladen—	
(a) where the total number of vehicles does not exceed ten.	Rs. 10,000.00
(b) where such total number exceeds ten.	Rs. 10,000.00 plus Rs. 1000.00 for each vehicle exceeding ten."

Amendment
of
Schedule I.

4. In Schedule I of the principal Act,—

- (a) in item 5-A, for the figure "270" appearing in column (2), the figure "800" shall be substituted;

(b) in item 6,—

(i) for clause (v) along with its entry, the following clause shall be substituted under appropriate columns, namely:—

(1)	(2)
“(v) Weighing more than 3048 kilograms but not more than 6000 kilograms unladen.	Rs. 3,000.00”; and

(ii) the existing clause (vi) shall be renumbered as clause (vii), and before clause (vii) as so renumbered, the following clause along with entries thereto shall be inserted under appropriate columns, namely:—

(1)	(2)
“(vi) weighing more than 6000 kilograms unladen.	Rs. 3,000.00 plus Rs. 500.00 for every 500 kilograms or part thereof in excess of 6000 kilograms.”.

Repeal and
savings.

5. The Orissa Motor Vehicles Taxation (Amendment) Ordinance, 2010 is hereby repealed.

Orissa
Ordinance
No.1 of 2010.

(2) Notwithstanding such repeal anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.