

Separate paging is given to this part, in order that it may be filed as a separate compilation

PART XI

Bills introduced into the Legislative Assembly of Orissa, Reports of Select Committees presented or to be presented to that Assembly and Bills published before introduction in that Assembly

LAW DEPARTMENT
NOTIFICATION

The 14th October 1943

No. 22145—Legis.-13(C.)/43-L.(C).—The following Bill, which it is proposed to introduce in the Orissa Legislative Assembly, is hereby published under rule 70 of the Orissa Legislative Assembly Rules, 1937, for general information:—

**THE BIHAR AND ORISSA MOTOR VEHICLES TAXATION
(ORISSA SECOND AMENDMENT) BILL, 1943**

**A
BILL**

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

Preamble **WHEREAS** it is expedient further to amend the Bihar and Orissa Motor Vehicles Taxation Act, 1930, in its application B. & O. Act to the Province of Orissa in the manner hereinafter appearing; 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, 1943.

(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, B. & O. Act II of 1930

namely:—
“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.”

STATEMENT OF OBJECTS AND REASONS

The Bihar and Orissa Motor Vehicles Taxation Act, 1930 (Bihar and Orissa Act II of 1930), contains no provision at present for exemption of tax except as regards temporary stay of vehicles in the Province. This Act is in force in North Orissa alone. On the other hand the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), which is in force in South Orissa gives adequate power to Government to grant exemptions. This difference in the two halves of the Province has been responsible for many anomalies and inequities. The limitations imposed by the Bihar and Orissa Motor Vehicles Taxation Act have made it impossible for Government to grant exemptions in several instances where such exemption is richly deserved. Such for instance are the ambulance cars, water carts kept by local authorities, public health lorries, motor buses owned by the Police Department. Not being able to give direct exemption in these cases, Government have had to take a circumventive procedure, viz., to use the power under clause (f) of section 14 of the Bihar and Orissa Motor Vehicles Taxation Act and fix the seating capacities of certain classes of vehicles at a low level, thereby giving some relief by reduction of taxation. Lately, vehicles requisitioned for War, Civil Defence and A. R. P. purposes have also suffered from the same drawback.

Apart from these cases amply deserving of exemptions the same difficulty has arisen even in some very nominal matters. A case in hand is that of road rollers and road plants. Technically, according to the definition of "motor vehicles" as it stands in the Act, any mechanically propelled vehicle adapted for use upon roads is to be classed as a motor vehicle and as such road rollers automatically come under this definition. While the Government of Madras have been able, in exercise of the powers they have under the Madras Motor Vehicles Taxation Act, to exempt from taxation the road rollers and plants owned by local and public authorities the Bihar and Orissa Motor Vehicles Taxation Act has not lent itself to the adoption of similar procedure in North Orissa. To end all this anomaly and to make for uniformity in the two halves of the Province, the present Bill is prepared. This gives powers of exemption similar to what exists in section 11 of the Madras Motor Vehicles Taxation Act, 1931, subject to the modification that the period for which notifications issued are required to be laid on the table of the Legislative Assembly is reduced from two months to fifteen days, on practical considerations.

K. C. GAJAPATI

Member-in-charge

The 5th October 1943

By order of the Governor

J. E. MAHER

Secretary to Government