

ORISSA ACT 8 OF 1989

THE ORISSA MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1989

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ORISSA ACT 8 OF 1989

***THE ORISSA MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1989**

[Received the assent of the Governor on the 19th May 1989 first published in an extraordinary issue of the *Orissa Gazette*, dated the 1st June 1989]

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 Fortieth Year of the Republic of India, as follows :—

Short title

1. This Act may be called the Orissa Motor Vehicles Taxation (Amendment) Act, 1989.

Insertion of
new section
4-A.

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

Insertion of
section 4-AOrissa Act,
39 of 1975.Levy and
Payment of
one time tax.

4-A. (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 of the Schedule, which is used personally or kept for personal use, one time tax at the rate equal to ten times the annual rate of tax in respect thereof as specified in the Schedule:

Provided that in the case of a vehicle already on road in the State of Orissa prior to the date of commencement of the Orissa Motor Vehicles Taxation (Amendment) Act, 1989 (hereinafter referred to as the appointed date) or one which has been purchased or acquired outside Orissa but brought to Orissa on or after the appointed date, the one time tax shall be such as may remain after deducting from the usual one time tax, as specified above, one-fifteenth thereof for each completed year for which tax has been paid in respect thereof, but in no case, such tax shall be less than one-tenth of such usual one time tax.

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

(3) The levy and payment of one time tax shall be compulsory in respect of vehicles registered on or after the appointed date and optional in respect of the vehicles registered prior to that date.

(4) When, after payment of one time tax, a vehicle is removed to any other State on transfer of ownership or change of address, or its registration is cancelled for any reason other than that mentioned in sub-section (4-A) of section 34 of the Motor Vehicles Act, 1939, the owner of the vehicles shall be entitled to a refund which shall be the balance of the one time tax paid by him under sub-section (1) as may remain after deducting from such tax one-tenth thereof for each completed year or part thereof commencing on the date with effect from which the one time tax was paid till the date on which the vehicle is so removed or, as the case may be, the registration of the vehicle is so cancelled.

4 of 1939.

(5) Tax in respect of a motor vehicle for any period beyond the appointed date, paid prior to the appointed date, shall be adjusted towards the one time tax payable in respect of such vehicle.

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

**Amendment
of Schedule.**

3. In the principal Act, in the schedule, in sub-item (B), of item 4, for the figures "256-00" and "640-00" appearing in column (2) against clause (ii) and clause (iii), the figures "600-00" and "1500-00" shall respectively be substituted.