

ODISHA ACT 2 OF 1940

THE BIHAR AND ODISHA MOTOR VEHICLES TAXATION (ODISHA AMENDMENT)
ACT, 1940

(30th March 1940)

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

WHEREAS it is expedient to amend
the Bihar and Orissa Motor
Vehicles Taxation Act, 1930, in its appli-
cation to the Province of Orissa for the
purpose of avoiding repugnancy with the
Motor Vehicles Act, 1939, and in the
manner hereafter appearing ;

The Governor of Orissa in exercise of
the legislative powers assumed to him-
self by Proclamation, dated the 6th
November, 1939, under section 93 of the
Government of India Act, 1935, hereby
enacts as follows :—

Short title and
commencement.

1. (1) This Act may be called the
Bihar and Orissa Motor Vehicles Taxation
(Orissa Amendment) Act, 1940.

(2) It shall come into force on the first
day of April, 1940.

Amendment of sec-
tion 2 of the
principal Act.

2. In section 2 of the Bihar and Orissa
Motor Vehicles Taxation Act, 1930, here-
inafter called the principal Act,

(1) For clause (a) the following clause
shall be substituted, namely :—

(a) " registration " means registra-
tion under the Motor Vehicles
Act, 1939, and the rules made
thereunder.

(2) For clause (b) the following clause shall be substituted, namely:—

“(b) “public place” has the same meaning as in the Motor Vehicles Act, 1939”.

(3) For clause (c) the following clause shall be substituted, namely:—

“(c) “motor vehicle” has the same meaning as in the Motor Vehicles Act, 1939”.

Amendment of section 6.

3. In section 6 of the principal Act sub-section (3) shall be omitted.

Insertion of new sections 6A and 6B.

4. After section 6 of the principal Act, the following sections shall be inserted, namely:—

“6A. When any person pays the amount of tax due in respect of a motor vehicle, the taxing officer shall grant to such person a tax token in such form as may be prescribed by the Provincial Government specifying the period for which tax has been paid.

6B. (1) The tax token granted in respect of a motor vehicle under section 6A shall be carried in a conspicuous place upon the vehicle in such a manner as may be prescribed by the Provincial Government, and if such a tax token is not so carried upon such vehicle the person who keeps the vehicle for use shall be punishable with fine which may extend to Rs. 50.

(2) Any police officer in uniform who is not below the rank of Sub-Inspector or who being below such rank is specially authorised in this behalf by the District Magistrate may require the driver of any motor vehicle in any public place to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose

of satisfying himself that a tax token has been obtained in respect of such vehicle for the period then current.

(3) Any person failing to stop a motor vehicle when required to do so by a police officer in uniform under the preceding sub-section or resisting such officer shall be punishable with fine which may extend to Rs. 50."

Substitution of
new section for
section 7 of
principal Act.

5. For section 7 of the principal Act the following section shall be substituted, namely:—

"7. (1) When any person has paid the tax in respect of a motor vehicle he shall be entitled—

(a) on production of a certificate signed by the taxing officer stating that the tax token granted in respect of such vehicle has been surrendered, to a refund for each calendar month of the period for which such tax has been paid and which is unexpired on the date on which the tax token was surrendered of an amount equal to one-twelfth of the annual rate of tax payable on such vehicle, or

(b) on production of a certificate signed by the taxing officer stating that the tax token granted in respect of such vehicle has been surrendered and that an application for the registration of such vehicle for the first time has been refused to a refund of the total amount of the tax paid.

(2) Before granting the certificate referred to in clause (b) of sub-section (1) the taxing officer shall satisfy himself in

the prescribed manner that an application for the registration of the vehicle for the first time has been refused."

Amendment of section 9.

6. In section 9 of the principal Act the words "and the licensing authority shall not grant a fresh certificate of registration or renew any certificate of registration in respect of such vehicle as so altered until such amount of tax has been paid" shall be omitted.

Insertion of new sections 13B and 13C.

7. After section 13A of the principal Act the following two sections shall be inserted, namely:—

"13B. Any tax due under this Act may be recovered in the same manner as an arrear of land revenue. The motor vehicle in respect of which tax is due or its accessories may be distrained and sold in pursuance of this section, whether or not such vehicle is, or such accessories are, in possession or control of the person liable to pay the tax.

13C. No prosecution suit or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act".

Amendment of section 11.

8. In section 14 of the principal Act,

"(1) In sub-section (2)—

(a) in clause (a) after the word 'certificate' the words 'tax token' shall be inserted, and (b) in clause (c), the words 'and of the licensing authority' shall be omitted".

(2) After sub-section (2) the following sub-section shall be inserted, namely:—

"(3) Any rule made under sub-section (1) or (2) of this section may provide that a breach thereof shall be punishable with fine which may extend to Rs. 50".