

# THE ORISSA MOTOR VEHICLES TAXATION LAWS AMENDMENT ACT, 1961

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## ORISSA ACT 17 OF 1961

THE ORISSA MOTOR VEHICLES TAXATION LAWS  
AMENDMENT ACT, 1961

[ Received the assent of the Governor on the 3rd November 1961,  
first published in an extraordinary issue of the Orissa  
Gazette dated the 8th November 1961 ]

AN ACT TO AMEND THE BIHAR AND ORISSA MOTOR VEHICLES TAXATION  
ACT, 1930 AND MADRAS MOTOR VEHICLES TAXATION ACT, 1931  
IN THEIR APPLICATION TO THE STATE OF ORISSA

**B**E it enacted by the Legislature of the State of Orissa in the  
Twelfth Year of the Republic of India as follows:—

short title. 1. This Act may be called the Orissa Motor Vehicles  
Taxation Laws Amendment Act, 1961.

Amendment of Schedule II, B. & O. Act 2 of 1930. 2. For Schedule II to the Bihar and Orissa Motor Vehicles  
Taxation Act, 1930, the following Schedule shall be substituted, B. & O. Act  
namely :— of 1930.

## " SCHEDULE II

[ See sub-section (1) of section 6 ]

Description of Motor vehicles	Annual rate of tax	
	For vehicles fitted entirely with pneumatic tyres	For other vehicles
(1)	(2)	(3)
	Rs.	Rs.
1. Motor Cycles—		
(a) Bicycles—		
(i) not exceeding 200 lbs. in weight unladen ..	36	48
(ii) exceeding 200 lbs. in weight unladen ..	48	60
(iii) if used for drawing a side-car or trailer in addition to the tax payable under (i) and (ii) ..	10	10
(b) Tricycles ..	48	60
2. Vehicles (including cycles with an attachment for propelling the same by mechanical power) not exceeding 5 cwt. in weight unladen adapted and used for invalids. ..	30	40

(1)	(2) Rs.	(3) Rs.
<b>3. Vehicles (including tricycles weighing more than 8 cwt. unladen) constructed or adapted for use and used solely for the transport of goods in the course of trade—</b>		
(i) not exceeding 1 ton in weight laden ..	300	450
(ii) exceeding 1 ton but not exceeding $1\frac{1}{2}$ tons in weight laden ..	600	900
(iii) exceeding $1\frac{1}{2}$ tons but not exceeding $2\frac{1}{2}$ tons in weight laden ..	720	1,080
(iv) exceeding $2\frac{1}{2}$ tons but not exceeding 3 tons in weight laden ..	900	1,350
(v) exceeding 3 tons but not exceeding $4\frac{1}{2}$ tons in weight laden ..	1,080	1,620
(vi) exceeding $4\frac{1}{2}$ tons but not exceeding $5\frac{1}{2}$ tons in weight laden ..	1,320	1,980
(vii) exceeding $5\frac{1}{2}$ tons but not exceeding $7\frac{1}{2}$ tons in weight laden ..	1,620	2,430
(viii) exceeding $7\frac{1}{2}$ tons but not exceeding 9 tons in weight laden ..	1,920	2,880
(ix) exceeding 9 tons in weight laden	2,100	3,150
(x) additional tax payable in respect of goods vehicles used for drawing trailers—		
(a) for each trailer not exceeding 20 cwt. in weight laden ..	120	180
(b) for each trailer exceeding 20 cwt. but not exceeding 60 cwt. in weight laden ..	450	675
(c) for each trailer exceeding 60 cwt. in weight laden ..	900	1,350
Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.		
<i>Explanation</i> —A vehicle shall not be deemed to be used otherwise than solely for the transport of goods, in the course of trade because it is used to convey employees of the trader in the course of their employment.		
<b>4. Motor vehicles plying for hire and used for conveyance of passengers, including motor cabs—</b>		
(i) for seating not more than five persons ..	400	600

(1)	(2)	(3)
	Rs.	Rs.
(ii) for seating more than five persons for every person which the vehicle is permitted to carry excluding the driver and the conductor ..	120	180
(iii) for carrying standing passengers which the vehicle is permitted to carry in addition to the seating capacity, for every such standing passenger ..	40	60
5. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage solely and weighing together with the largest number of trailers proposed to be drawn—		
(a) not more than 80 cwt. laden ..	250	375
(b) more than 80 cwt. but not more than 120 cwt. laden ..	600	900
(c) more than 120 cwt. laden ..	1,350	2,025
6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—		
(i) weighing not more than 15 cwt. unladen ..	84	120
(ii) weighing more than 15 cwt. but not more than 30 cwt. unladen ..	120	180
(iii) weighing more than 30 cwt. but not more than 45 cwt. unladen...	156	240
(iv) weighing more than 45 cwt. but not more than 60 cwt. unladen	192	288
(v) weighing more than 60 cwt. unladen ..	240	360
(vi) additional tax payable in respect of such vehicles used for drawing trailers—		
(a) having such trailer not exceeding 1 ton in weight unladen ..	60	90
(b) for each trailer exceeding 1 ton in weight unladen ..	120	180

(1)

(2)  
Rs.(3)  
Rs.

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

(The rate of tax is chargeable annually.)"

Amendment  
of Schedule  
II, Madras  
Act 3 of  
1931.

3. For Schedule II to the Madras Motor Vehicles Taxation Act, 1931 the following Schedule shall be substituted, namely:— Madras Act 3 of 1931.

"SCHEDULE II

[ See section 4 ]

Description of Motor Vehicles	Annual rate of tax	
	For Vehicles fitted entirely with pneumatic tyres	For other vehicles
(1)	(2) Rs.	(3) Rs.
1. Motor Cycle—		
(a) Bicycles—		
(i) not exceeding 200 lbs. in weight unladen ..	36	48
(ii) exceeding 200 lbs. in weight unladen ..	48	60
(iii) if used for drawing a side-car or trailer in addition to the tax payable under (i) and (ii)	10	10
(b) Tricycles ..	48	60
2. Vehicles (including cycles with an attachment for propelling the same by mechanical power) not exceeding 5 cwt. in weight unladen adapted and used for invalids. ..	30	40
3. Vehicles (including tricycles weighing more than 8 cwt. unladen) constructed or adapted for use and used solely for the transport of goods in the course of trade—		
(i) not exceeding 1 ton in weight laden ..	300	450
(ii) exceeding 1 ton but not exceeding 1½ tons in weight laden ..	600	900
(iii) exceeding 1½ tons but not exceeding 2½ tons in weight laden ..	720	1,080

(1)	(2) Rs.	(3) Rs.
(iv) exceeding $2\frac{1}{2}$ tons but not exceeding 3 tons in weight laden ..	900	1,350
(v) exceeding 3 tons but not exceeding $4\frac{1}{2}$ tons in weight laden ..	1,080	1,620
(vi) exceeding $4\frac{1}{2}$ tons but not exceeding $5\frac{1}{2}$ tons in weight laden ..	1,320	1,980
(vii) exceeding $5\frac{1}{2}$ tons but not exceeding $7\frac{1}{2}$ tons in weight laden ..	1,620	2,430
(viii) exceeding $7\frac{1}{2}$ tons but not exceeding 9 tons in weight laden ..	1,920	2,880
(ix) exceeding 9 tons in weight laden ..	2,100	3,150
(x) additional tax payable in respect of goods vehicles used for drawing trailers—		
(a) for each trailer not exceeding 20 cwt. in weight laden ..	120	180
(b) for each trailer exceeding 20 cwt. but not exceeding 60 cwt. in weight laden ..	450	675
(c) for each trailer exceeding 60 cwt. in weight laden ..	900	1,350

Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.

*Explanation*—A vehicle shall not be deemed to be used otherwise than solely for the transport of goods, in the course of trade because it is used to convey employees of the trader in the course of their employment.

4. Motor vehicles plying for hire and used for conveyance of passengers, including motor cabs—

(i) for seating not more than five persons ..	400	600
(ii) for seating more than five persons for every person which the vehicle is permitted to carry excluding the driver and the conductor	120	180
(iii) for carrying standing passengers which the vehicle is permitted to carry in addition to the seating capacity, for every such standing passenger ..	40	60

(1)	(2)	(3)
	Rs.	Rs.
<b>5. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage solely and weighing together with the largest number of trailers proposed to be drawn—</b>		
(a) not more than 80 cwt. laden ..	250	375
(b) more than 80 cwt. but not more than 120 cwt. laden ..	600	900
(c) more than 120 cwt. laden ..	1,350	2,025
<b>6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—</b>		
(i) weighing not more than 15 cwt. unladen ..	84	120
(ii) weighing more than 15 cwt. but not more than 30 cwt. unladen ..	120	180
(iii) weighing more than 30 cwt. but not more than 45 cwt. unladen ..	156	240
(iv) weighing more than 45 cwt. but not more than 60 cwt. unladen ..	192	288
(v) weighing more than 60 cwt. unladen ..	240	360
<b>(vi) additional tax payable in respect of such vehicles used for drawing trailers—</b>		
(a) having such trailer not exceeding 1 ton in weight unladen ..	60	90
(b) for each trailer exceeding 1 ton in weight unladen ..	120	180

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

(The rate of tax is chargeable annually.)"