



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



RECEIPT AUDIT MANUAL (MOTOR VEHICLE TAX)

OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL,
(ECONOMIC AND REVENUE SECTOR AUDIT),
ODISHA, BHUBANESWAR

(FOR USE OF I.A. & A.D. ONLY)

INDIAN AUDIT AND ACCOUNTS DEPARTMENT



STATE REVENUE AUDIT MANUAL

(MOTOR VEHICLE TAX)

4TH EDITION - 2019

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(ECONOMIC AND REVENUE SECTOR AUDIT)
ODISHA, BHUBANESWAR**

RECEIPT AUDIT MANUAL (MOTOR VEHICLE TAX)

TABLE OF CONTENTS

CHAPTER-I

INTRODUCTION

Sl. No.	Subject	paras	Page No.
1.	Introduction	1.1	1
CHAPTER –II: THE LAW RELATING TO MOTOR VEHICLE			
2.	Major legal enactments	2.1	3
3.	Constitutional provisions	2.2	3
4.	History of legislation	2.3	3
5.	Definitions	2.4	4
6.	Driving Licence	2.5.1	10
7.	Addition to a driving licence	2.5.2	10
8.	Currency of licence to drive motor vehicles	2.5.3	10
9.	Renewal of driving licence	2.5.4	11
10.	Issue of duplicates	2.5.5	11
11.	Learner's licence	2.5.6	12
12.	Conductor's licence	2.6	12
13.	Registration of motor vehicles	2.7.1	12
14.	Reservation and assignment of registration numbers with marks	2.7.2	13
15.	Renewal of certificate of Registration and duplicate	2.7.3	14
16.	Temporary registration	2.7.5	15
17.	Trade certificate	2.7.6	15
18.	Alteration of particular in the certificate of registration	2.7.7	15
19.	Suspension and cancellation of registration	2.7.8	17
20.	Certificate of fitness of transport vehicles	2.8	18
21.	Permits	2.9.1	19
22.	Types of permits	2.9.3	20
23.	Countersignature	2.9.4	20
24.	Tourist permits	2.9.5	20

25.	National permits scheme	2.9.6	20
26.	The Zonal agreements	2.9.7	22
27.	Types of permits according to use	2.9.8	24
28.	Duration of permits	2.9.10	25
29.	Reserve or spare buses	2.9.12	25
30.	Carrying capacity	2.9.13	25
31.	Temporary permits	2.9.14	26

Sl. No.	Subject	paras	Page No.
32.	Transfer of permit	2.9.15	26

CHAPTER-III: ORGANISATION OF THE DEPARTMENT

1.	Organization of the Department	3.1	27
2.	Audit scrutiny	3.2	27
3.	Internal Audit Wing	3.3.10	32
4.	Function of Internal Audit Wing	3.3.11	32
5.	Enforcement	3.3.12	33
6.	Regional Transport Authority	3.4.1	34
7.	Check gates	3.4.7	35

CHAPTER-IV: TAXES ON MOTOR VEHICLES

1.	Historical Back Ground	4.1	37
2.	Liability to tax and additional tax	4.2	37
3.	Exceptions	4.3	39
4.	Notified Exemption	4.4	41
5.	Payment of differential tax	4.5	41
6.	Rebate	4.6	41
7.	Refunds	4.7	42
8.	Due date of payment of tax and Additional tax	4.8	43
9.	Penalties	4.9	43
10.	Offences	4.10	44
11.	Appeals and Revision	4.11	44
12.	Mode of Recovery of tax and penalty	4.12	45
13.	Classification of vehicles and taxation chart	4.13.1	45
14.	Motor Cycles	4.13.2	46
15.	Invalid Carriages	4.13.3	46

16.	Goods vehicles	4.13.4	46
17.	Laden Weight	4.13.5	47
18.	Passengers vehicles	4.13.6	48
19.	Stages carriages	4.13.6(i)	48
20.	Deluxe stage carriage	4.13.6(ii)	50
21.	Spare bus	4.13.6(iii)	51
22.	Omni Bus	4.13.6(iv)	51
23.	Contract carriages	4.13.6(v)	51
24.	Private service vehicle	4.13.6(vi)	51
25.	Educational service vehicle	4.13.6(vii)	52
26.	Tractor and Trailer	4.13.7	52

Sl. No.	Subject	paras	Page No.
27.	Residuary vehicles	4.13.8	52
28.	Fixation of seating capacity	4.14	53
29.	Tyres	4.15	53

CHAPTER-V: ASSESSMENT PROCEDURE AND AUDIT CHECKS

1.	Driving Licence	5.1	57
2.	Audit Checks	5.2	57
3.	Conductor's licence	5.3	58
4.	Registration of motor vehicles	5.4	58
5.	Audit Scrutiny	5.5	58
6.	Trade certificates	5.6	61
7.	Audit of Trade Certificate	5.7	61
8.	Fitness Certificate	5.8	61
9.	Audit of Fitness Certificate	5.9	61
10.	Permits	5.10	62
11.	Audit of Permits	5.11	63
12.	Motor Vehicles Taxes	5.12	64
13.	Audit of New Acquisition	5.13	65
14.	Audit of taxes on vehicles General points	5.14	65
15.	Audit of classification of vehicles	5.15	66
16.	Motor Cycle	5.16	67
17.	Goods vehicles	5.17	67
18.	Passenger vehicles	5.18	68

CHAPTER-VI: MAINTENANCE OF RECORDS AND REGISTERS AUDIT CHECKS THEREON

1.	Records and Registers	6.1	79
2.	Register of Registration Certificates	6.2	79
3.	Audit Scrutiny	6.3	79
4.	Registers of Off-Road	6.4	81
5.	Audit Checks	6.5	81
6.	Demand, collection and balance registers	6.6	81
7.	Audit Checks	6.7	81
8.	Registers of Demand Notices	6.8	82
9.	Audit Checks	6.9	82
10.	Registers of Bank Draft/Cheques	6.10	82

CHAPTER-VII: PROCEDURE OF COLLECTION, ACCOUNTING AND RECONCILIATION OF FIGURES

1.	Mode of payment of tax	7.2	85
Sl. No.	Subject	paras	Page No.
2.	Payment by means of cash	7.3	85
3.	Payment of Bank draft/cheques	7.4	85
4.	Reconciliation of Departmental figures	7.5	86
5.	Audit Checks	7.6	86

CHAPTER-VIII: RAISING AND PURSUANCE OF OBJECTIONS, DUTIES OF INSPECTING PARTIES AND THE HEADQUARTERS SECTIONS

1.	Raising and pursuance of objections	8.1	89
2.	Object of Inspection	8.2	89
3.	Headquarters Section	8.3	89
4.	Guidelines for field parties	8.4	89

ANNEXURE

	Annexures I to XIII		95
--	---------------------	--	----



PREFACE

This manual has been prepared in accordance with the directions contained in Para 54 of the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol. 1 for the guidance of those entrusted with the audit of receipts and refunds under Motor Vehicle Tax.

The present edition has been elaborately prepared covering latest tariffs of the taxes and fees and illustrations of tax calculation for the guidance of revenue audit personnel.

This manual should be treated as a guide and the audit checks mentioned therein should not be deemed exhaustive.

The instructions in this manual should not be quoted as authority in any correspondence with outside offices. Though every due care has been taken to incorporate latest provisions, RSA (Motor Vehicle Tax) Headquarters Section should make all efforts to keep the manual up-to-date, by issue of correction slips. Errors noticed or suggestions, if any, may be intimated to the Deputy Accountant General (RSA) Odisha. This manual is for the use in IA&AD only.

BHUBANESWAR,

**[YASHODHARA RAY CHAUDHURI] DATED:
PRINCIPAL ACCOUNTANT GENERAL**

C H A P T E R - I

INTRODUCTION

- 1.1** With the enactment of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, which came into force from 15 December 1971, audit of all State revenues became the statutory responsibility of the Comptroller and Auditor General of India. Under Section -16 of the Act, he has to satisfy himself in relation to such revenues that rules and procedure in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and such rules are being duly observed and for this purpose, make such examination of the accounts as he thinks fit and make a report thereon. The audit of receipts and refunds of Motor Vehicles Tax in Odisha was, however, taken up from the year 1966-67 and results thereof are included in the State Audit Report (Revenue Receipts) being presented to the Governor as a separate report.
- 1.2** The Audit of Motor Vehicles Tax receipts and refunds should be conducted with reference to the general principles relating to audit of receipts as laid down in Chapter-IV of Section-II of Comptroller and Auditor General's Manual of Standing Orders (Tech) Volume -I. In this manual, an attempt has been made to lay down the detailed procedure applicable to the receipts on account of Motor Vehicles Tax in the State with a back ground of laws and rules and the departmental organization entrusted with their implementation.
- 1.3** Audit of revenue differs from the audit of expenditure in two essential aspects. Firstly, attention must be paid not only to examine the records of amounts actually received but to ascertain that adequate precautions are taken to ensure that all amounts received or due to be received in the period of accounts are properly and promptly brought to account. Secondly, since the laws under which the revenue is collected provide for judicial remedy or judicial interpretation, the activity of audit is limited to those matters which are not subject to judicial processes.
- 1.4** It should always be borne in mind that the basic purpose of audit would be to ensure that money due have been properly collected and accounted for and that

the Taxing Officer does not grant unjustified or unauthorized remission to tax payers.

1.5 The objective of the audit of Motor Vehicles Tax receipts is to see that adequate regulations and procedures have been framed by Government to secure an effective check on the assessment collection and that such regulations and procedures are actually being duly carried out.

1.6 In the subsequent chapters the basic provisions of laws and rules governing assessment and collection of Motor Vehicles Tax, additional tax and fees are set out. Being only a summary this manual can, in no sense, be regarded as a substitute for the Acts themselves and therefore, it should be treated as an introduction to enable the auditor to grasp the essentials of administration of Motor Vehicles Act, 1988. For a fuller and comprehensive study, the auditor should refer to the Acts and the Rules and provisions thereunder.

C H A P T E R - I I

THE LAW RELATING TO MOTOR VEHICLES

2.1 Major legal enactments

The receipts relating to the Transport Department are regulated as per the provisions of Acts/ Rules as follows:

- (a) Fees, fines and penalties recoverable under the Central M.V. Act, 1988, Central Motor Vehicles Rules, 1989 and Odisha Motor Vehicles Rules, 1993.
- (b) Taxes and penalties recoverable under the Odisha Motor Vehicles Taxation Act, 1975 and Odisha Motor Vehicles Taxation Rules, 1976.

2.2 Constitutional provisions

The levy and collection of Motor Vehicles Tax are governed by the Act, passed by the Parliament/ State Legislatures under the constitution. The following are within the legislative jurisdiction of the States:

- (i) Taxes on goods and passengers carried by road or inland water-ways
- (ii) Taxes on vehicles, whether mechanically propelled or not suitable for use on roads including tram cars subject to the provisions of entry 35 of List -III (items 56 and 57 of List -II of the seventh schedule).

There is, however, no goods tax in Odisha, Entry -35 of List -III which deals with mechanically propelled vehicles, including the principles on which taxes on such vehicles are to be levied is an item with concurrent legislative jurisdiction for the Union and States. Thus, the State law can fix the rates of Motor Vehicles Taxes subject to any rules of guidance in the matter of taxation as may be laid down in any Central Law, here the Motor Vehicles Act, 1939 (State of Assam Vs. Labanya Prava, 1967 of S.C. 1575).

The Motor Vehicles Act, 1939 (as amended vide M.V. Act, 1988) lays down general principles relating to nature of motor vehicles, their types classifications, registrations, permits and general control. The State's tax laws have the necessity to be circumscribed in the nature of incidence of the tax levied by these general principles.

2.3 History of Legislation

Prior to 1914, there was as many as six separate enactments, namely Bengal Act No.-III of 1903, Bombay Act No. II of 1904, Burma Act No.-II of 1906, Madras Act No.-I of 1907, the Punjab Act No.-II of 1907 and the UP Act No.-II of 1911. Though with no important difference in principle, these States laws were not identical in form, to achieve uniformity the Motor Vehicles Act 1914 (Act No. VIII of 1914 was passed). This Central Act made provisions on important matters of principles but left subsidiary matters to be

governed by local rules according to varying conditions of different States. This Act was mainly intended to regulate and control motor traffic in India. It was not a piece of tax legislation and continued to be in force till 1st July, 1939.

Subsequently, there was, on the recommendation of the Transport Advisory Council, an examination of the 1914 Act and the Motor Vehicles Act, 1939 (Act-IV of 1939) was passed by the Central Legislature. Though the Act is a Central Act, applicable to the whole of India, power to administer the Act and also to make rules, under the Act in order to carry out the purpose of the Act, within the jurisdiction of each state is vested in the concerned State Government. The State Governments are to administer the Act through State and Regional Transport Authority to be constituted under Section -44 of the Act. The Motor Vehicles Act, 1939 was amended several times and became inadequate to deal with the present number of vehicles, higher number of accidents due to change in Road Transport Technology pattern of passengers and freight movements development of the road network in the country and particularly the improved techniques in motor vehicles management. In a bid to tighten road safety norms the Motor Vehicles Act, 1988 came into force and Central Motor Vehicles Rules, 1989 came into force on 1st day of July, 1989.

Under the Motor Vehicles Act, 1988 and Rules made thereunder the following types of fees are leviable;

- Fees for licensing of motor vehicles
- Fees for licensing of conductors of stage carriages
- Fees for registration of motor vehicles
- Fees for issue of permits to the owner of transport vehicles
- Trade Certificate fees
- Fees for issue of fitness certificates
- Fees for transfer of ownership
- Sum of money to be recovered from operators for compounding offence under Section 86(5) of the M.V. Act, 1988
- Miscellaneous types of fees such as for issue of duplicate certified copies etc.

A complete list of the current rates of fees under the Act is given in **Annexure -I.**

2.4 Definitions

The liability to take out a driving licence or for registration or taking out permit etc., arises in respect of all or any particular category of motor vehicle. Thus an appreciation of the various terms would be of considerable importance, for which a reference should be made to the definitions under M.V. Act, 1988, Central Motor Vehicles

Rules, 1989, Odisha Motor Vehicles Taxation Act, 1976 and Odisha Motor Vehicles Rules, 1993. Some of the main definitions are given below:

- (1) **"Adapted vehicle"** means a motor vehicle either specially designed and constructed, or to which alterations have been made under sub-section (2) of section 52, for the use of a person suffering from any physical defect or disability, and used solely by or for such person;
- (2) **"Aggregator"** means a digital intermediary or market place for a passenger to connect with a driver for the purpose of transportation;
- (3) **"Area"**, in relation to any provision of this Act, means such area as the State Government may, having regard to the requirements of that provision, specify by notification in the Official Gazette;
(Section -2 (1) of M.V. Act, 1988 as amended vide M.V (Amendment) Act, 2017 to be effective as per Gazette Notification)
- (4) **"Articulated vehicle"** means a motor vehicle to which a semi-trailer is attached;
(Section -2 (2) of M.V. Act, 1988).
- (5) **"Axle weight"** means in relation to an axle of a vehicle the total weight transmitted by the several wheels attached to that axle to the surface on which the vehicles rest;
(Section -2(3) of M.V. Act, 1988).
- (6) **"Certificate of registration"** means the certificate issued by a competent authority to the effect that motor vehicle has been duly registered in accordance with the Chapter -IV; (Section -2(4) of M.V. Act, 1988).
- (7) **"Community service"** means an unpaid work which a person is required to perform as a punishment for an offence committed under this Act;
(Section -2(4A) of M.V. Act, 1988 as amended vide M.V (Amendment) Act, 2017 to be effective as per Gazette Notification).
- (8) **"Conductor"** in relation to a stage carriage, means a person engaged in collecting fares from passengers, regulating their entrance into, or exit from, the stage carriage and performing such other functions as may be prescribed; (Section -2(5) of M.V. Act, 1988).
- (9) **"Conductor's licence"** means the licence issued by a competent authority under Chapter -III authorising the person specified therein to act as a conductor; (Section -2(6) of M.V. Act, 1988).
- (10) **"Contract carriage"** means a motor vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract, whether expressed or implied, for

the use of such vehicle as a there for the carriage of passengers mentioned therein and entered into by a person with a holder of a permit in relation to such vehicle or any person authorised by him in this behalf on a fixed or an agreed rate or sum -

- On a time basis, whether or not with reference to any route or distance, or
- From one point to another;

And in either case, without stopping to pick up or set down passengers not included in the contract anywhere the journey; and includes -

- i. A maxicab; and
- ii. A motorcab notwithstanding that separate fares are charged for its passengers; (Section -2(7) of M.V. Act, 1988).

- (11) **“Dealer”** includes a person who is engaged - □ in building bodies for attachment to chassis; or
- in the business of hypothecation, leasing or hire purchase of motor vehicle;
 - in the manufacture of motor vehicles; or
 - in the sale of motor vehicles on the authority of a motor vehicle manufacturer’ (Section 2(8) of M.V. Act, 1988 as amended vide M.V (Amendment) Act,2007.
- (12) **“Driver”** includes in relation to a motor vehicle which is drawn by another motor vehicle, the person who acts as a steersman of the drawn vehicle; (Section 2(9) of M.V. Act, 1988).
- (13) **"Driver refresher training course"** means the course referred to in sub-section (2A) of section 19;'
(Section -2(4A) of M.V. Act, 1988 as amended vide MV (Amendment) Act,2017 to be effective as per Gazette Notification)
- (14) **“Driving licence”** means the licence issued by a competent authority under Chapter –II authorising the person specified therein to drive, otherwise than as a learner, a motor vehicle or a motor vehicle of any specified class or description; (Section - 2(10) of M.V. Act, 1988).
- (15) **“Educational Institution bus”** means an omnibus, which is owned by a college, school or other educational institution and used solely for the purpose of transporting students or staff of the educational institution in connection with any of the activities; (Section -2(11) of M.V. Act, 1988).

- (16) **“Golden hour”** means the time period lasting one hour following a traumatic injury during which there is highest likelihood of preventing death by providing prompt medical care;’;
- (Section -2(12A) of M.V. Act, 1988 as amended vide M.V.(Amendment) Act,2017 to be effective as per Gazette Notification)
- (17) **“Goods carriage”** means any motor vehicle constructed or adapted for use solely for the carriage of goods or any motor vehicle not so constructed or adapted when used for the carriage of goods; (Section -2(14) of M.V. Act, 1988).
- (18) **“Goods vehicle weight”** means in respect of any vehicle the total weight of the vehicle and load certified and registered by the registering authority as permissible for that vehicle; (Section 2(15) of M.V. Act, 1988).
- (19) **“Heavy goods vehicle”** means any goods carriage the gross vehicle weight of which or a tractor or a road-roller the unladen weight of either of which exceeds 12,000 kilograms; (Section-2(16) of M.V. Act, 1988).
- (20) **“Heavy passenger motor vehicle”** means any public service vehicle or private service vehicle or educational institution bus or omnibus the gross vehicle weight of any of which, or a motor car the unladen weight of which, exceeds 12,000 kilograms; (Section-2(17) of M.V. Act, 1988).
- (21) **“Learner’s licence”** means the licence issued by a competent authority under Chapter-II authorising the person specified therein to drive as a learner, a motor vehicle or a motor vehicle of any specified class or description; (Section-2(19) of M.V. Act, 1988).
- (22) **“Licensing authority”** means an authority empowered to issue licences under Chapter-II or as the case may be, Chapter-III; (Section-2(20) of M.V. Act, 1988).
- (23) **“Light motor vehicle”** means a transport vehicle or omnibus the gross vehicle weight of either of which or a motor car or tractor or road-roller the unladen weight of any of which, does not exceed 7500 kilograms; (Section 2(21) of M.V. Act, 1988).
- (24) **“Manufacturer”** means a person who is engaged in the manufacture of motor vehicles; (Section -2(21 A) of M.V. Act, 1988).
- (25) **“Maxicab”** means any motor vehicle constructed or adapted to carry more than six passengers but not more than twelve passengers, excluding the driver, for hire or reward; (Section-2(22) of M.V. Act, 1988).
- (26) **“Medium goods vehicle”** means any goods carriage other than a light motor vehicle or a heavy goods vehicle; (Section-2(23) of M.V. Act, 1988).

- (27) **“Medium passenger motor vehicle”** means any public service vehicle or private service vehicle, or educational institution bus other than motor cycle, adapted vehicle, light motor vehicle or heavy passenger vehicle; (Section-2(24) of M.V. Act, 1988).
- (28) **“Motorcab”** means any motor vehicle constructed or adapted to carry not more than six passengers excluding the driver for hire or reward; (Section-2(25) of M.V. Act, 1988).
- (29) **“Motor vehicle” or “vehicle”** means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer, but does not include a vehicle having running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding twenty five cubic centimeters; (Section-2(28) of M.V. Act, 1988).
- (30) **“Omnibus”** means any motor vehicle constructed or adapted to carry more than six persons excluding the driver; (Section 2(29) of M.V. Act, 1988).
- (31) **“Private service vehicle”** means a motor vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying person for, or in connection with, his trade or business otherwise than for hire or reward but does not include a motor vehicle used for public purposes; (Section -2(33) of M.V. Act, 1988).
- (32) **“Public service vehicle”** means any motor vehicle used or adapted to be used for the carriage of passengers for hire or reward and includes maxicab, motorcab, contract carriage and stage carriage; (Section-2 (35) of M.V. Act, 1988).
- (33) **“Registered axle weight”** means in respect of the axle of any vehicle, the axle weight certified and registered by the registering authority as permissible for that axle; (Section -2 (36) of M.V. Act, 1988).
- (34) **“Semi-trailer”** means a vehicle not mechanically propelled (other than a trailer), which is intended to be connected to a motor vehicle and which is so constructed that a portion of it is superimposed on and a part of whose weight is borne by that motor vehicle; (Section-2(39) of M.V. Act, 1988).
- (35) **“Stage carriage”** means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for

individual passengers, either for the whole journey or for stages of the journey; (Section-2(40) of M.V. Act, 1988).

- (36) **“Deluxe stage carriage”** means an express stage carriage which is constructed and designed, as per specification as may be notified by the Government from time to time in the official gazette, and the seats of which are laid out with the specifications mentioned in the Seventh Schedule; (Rule -2(1)(c) of O.M.V. Rules, 1993).
- (37) **“Express stage carriage”** means a stage carriage with a permit authorizing the same to stop, to pick up and set down passengers once in an average distance of twenty five kilometers covered by its route with the exception of district, subdivision, tahasil, block headquarters enroute, and the place of its starting and terminus; (Rule -2(1)(d) of O.M.V. Rules, 1993).
- (38) **“Unladen weight”** means the weight of a vehicle or trailer including all equipment ordinarily used with the vehicle or trailer when working, but excluding the weight of a driver or attendant; and where alternative parts or bodies are used the unladen weight of the vehicle means the weight of the vehicle with the heaviest such alternative part or body.

The following vehicles have been held to be motor vehicles under various decisions of the courts:

- The steam roller,
- A vehicle ordinarily adopted for human or animal propulsion, if in any instance it is in fact mechanically propelled,
- A bus or trolley propelled by overhead electric wires but not running on fixed rails,
- A tractor with trailer,
- Motor assisted by pedal, even when engine (in working orders) is stopped and it is peddled,
- An invalid carriage worked either by a small electric motor or by an ordinary cycle to which some mechanical means has been introduced.
- Lime spreader used for carrying lime and spreading on agricultural land,
- A vehicle essentially propelled by mechanical power, even though either of a kind normally not so propelled, for example bicycle fitted with a motor or in fact not being mechanically propelled at the time,
- Rockers and dumpers used for transporting ore from mining area to the plant.

The following are not treated as motor vehicles;

- A diesel dumber used solely in the construction of roads.
- A tram propelled by overhead electric wires but running upon fixed rails.
- Road roller which is neither a medium motor vehicle nor a tractor and for that matter not a motor vehicle.
- A tractor or an ordinary bicycle propelled by an auto wheel (a mechanical contrivance) which may be attached or detached to the bicycle.

2.5 In the following paragraphs brief account of the provisions of the Act under which the various fees, fines, penalties are levied has been given so far it relates to the levy or collection or refund of such fees, fines and penalties.

2.5.1 Driving License:

No person shall drive a motor vehicle in any public place unless he holds an effective driving license issued to him authorizing him, to drive the vehicle, and no person shall so drive a transport vehicle other than a motor cab or motor cycle hired for his own use or rented under any scheme made under sub-section (2) of Section-75 of M.V. Act, 1988 unless his driving licence specifically entitles him so to do.

[Section -3 of M.V. Act, 1988].

Such a licence is granted on an application in Form-6 or in Form-7 specifying the class of vehicle and payment of prescribed fee after a test of competence to drive under Rule-15 of M.V. Rules, 1989 for which prescribed fee is to be paid.

[Rule 16 of M.V. Rules, 1989].

Regarding procedure for application, and documents required to be submitted alongwith a driving licence application form has been mentioned under Rule -14 of the M.V. Rules, 1989.

2.5.2 Addition to a driving licence:

To an existing licence authorisation to drive any other class of vehicle can be added on application. Such applicants need not pay any further licence fee, but are liable to undergo the test of competency to drive for which prescribed fee is leviable.

[Section-11 of M.V. Act, 1988].

2.5.3 Currency of licences to drive motor vehicles:

A driving licence issued or renewed shall

- (a) in the case of a licence to drive a transport vehicle, be effective for a period of five years.
- (b) In the case of any other licence- subject to such conditions as the Central Government may prescribe, if the person obtaining the licence, either originally or on renewal thereof,

- has not attained the age of thirty years on the date of issue or, renewal thereof, be effective until the date on which such person attains the age of forty years; or
- has attained the age of thirty years but has not attained the age of fifty years on the date of issue or, renewal thereof, be effective for a period of ten years from the date of such issue or renewal; or
- has attained the age of fifty years but has not attained the age of fifty-five years on the date of issue or, renewal thereof, be effective until the date on which such person attains the age of sixty years; or
- has attained the age of fifty-five years on the date of issue or as the case may be, renewal thereof, be effective for a period of five years from the date of such issue or renewal.

(Section -14 of M.V. Act, 1988 as amended vide M.V (Amendment) Act,2017 to be effective as per Gazette Notification)

2.5.4 Renewal of driving licence:

Any licensing authority may on application made to it, renew a driving licence issued with effect from the date of its expiry:

- Where the application for the renewal of a licence is made either one year prior to date of its expiry or within one year after the date of its expiry, the driving licence shall be renewed with effect from the date of its renewal.
- Where the application is for the renewal of a licence to drive a transport vehicle or where in any other case the applicant has attained the age of fifty years, the same shall be accompanied by a medical certificate.
- Where the application is made one year after the driving licence has ceased to be effective, the licence authority shall refuse to renew the driving licence unless the applicant undergoes and passes to its satisfaction the test of competence to drive.
- Where the application for renewal has been rejected, the fee paid shall be refunded to such extent and in such manner as may be prescribed.
- Where the authority renewing the driving licence is not the authority which issued the driving licence it shall intimate the fact of renewal to the authority which issued the driving licence.

[Section-15 M.V. Act, 1988]

2.5.5 Issue of duplicates:

A duplicate licence is issued on payment of prescribed fee. [Rule 26 of M.V. Rules, 1989].

- (a) When the original is reported to have been lost or destroyed and the licensing authority is satisfied after enquiry of it, a duplicate may be issued.
- (b) When a photograph is required to be affixed to the duplicate driving licence issued, the holder of the licence shall furnish the licensing authority two clear copies of his recent passport size photographs.

[Rule-6 of OMV Rules, 1993]

2.5.6 Learner's licence:

A person can drive a motor vehicle in public place only if he holds a learner's driving licence while preparing for undergoing the competency test to drive and subject to specified condition.

[Section -8 of M.V. Act, 1988].

- No person shall be granted a learner's licence to drive a transport vehicle unless he has held a driving licence to drive a light motor vehicle for at least one year.
 - No person under the age of eighteen years shall be granted a learner's licence to drive a motorcycle without gear except with the consent in writing of the person having the care of the person desiring the learner's licence.
- [Section -7 of M.V. Act, 1988].

A learner's licence is granted on an application accompanied by prescribed documents and appropriate fees and is valid for six months. It can be renewed for a further period of six months at a time on payment of prescribed renewal fee.

[Rule -18 of M.V. Rules, 1989].

2.6 Conductor's licence:

All conductors of stage carriage are required to obtain a licence and a badge from the licensing authority on payment of prescribed fees. The circumstances under which duplicate licences are issued are the same as in the case of driving licence.

[Section-29 of M.V. Act, 1988].

2.7.1 Registration of motor vehicles:

No person shall drive any motor vehicle and no owner of a motor vehicle shall cause or permit the vehicle to be driven in any public place or in any other place unless the vehicle is registered and the certificate of registration of the vehicle has not been suspended or cancelled and the vehicle carries a registration mark displayed in such form in such manner as specified in Rules -50 and 51 of M.V. Rules, 1989. Every owner of a motor vehicle shall cause the vehicle to be registered by any registering authority in the

State in whose jurisdiction he has the residence or place of business where the vehicle is normally kept. [Section -39 and 40 of M.V. Act, 1988]

An application for registration of a motor vehicle shall be made in Form-20 to the registering authority within a period of 7 days from the date taking delivery of such vehicles, excluding the period of journey accompanied by documents as required in Rule 47 of M.V. Rules, 1989 and on payment of the prescribed fees.

Registration so made is permanent till cancellation under Section-54 of M.V. Act, 1988 and is valid anywhere in India. Thus the basis entries in the certificate of registration would continue till the life of the vehicle in the normal course and therefore, the certificate constitutes a permanent record of the vehicle.

The computer registration mark was introduced in Odisha with effect from 01.10.1990 and the computer registration numbers allotted to each region have been given in the **Annexure-II**

2.7.2 Reservation and assignment of registration numbers with marks:

- (i) The registering authority may, on an online application in writing made to it by any person for special choice of his/her own reserve the registration number except reserved and notified by the Transport Commissioner under Clause (i) of sub-rule 3(ii) of Rule -14 of OMV Rules, 1993 within thousand from the last number assigned in serial order from the date of application on payment of a fee of Rs.5,000/- for motor cycle (two wheeler) and Rs.10,000/- other than motorcycle in addition to fees prescribed under Section -41 of the M.V. Act, 1988. The reservation fee shall be paid in advance alongwith the online application.
- (ii) The registering authority may, on an online application made to it by any person, reserve any registration number notified by the Transport Commissioner under clause (i) of sub-rule 3 of Rule-14 of OMV Rules, 1993 on payment of a fee ranging from Rs.10,000/- to Rs. 1,00,000/- in respect of motor vehicles other than motor cycle and in respect of motor cycle (two wheeler) in advance alongwith online application in addition to fees prescribed under Section-41 of M.V. Act, 1988. The registration numbers reserved by the Transport Commissioner, Odisha vide Notification No. LC-TR-33/2015/7680/T dt.01/12/2015 have been given in **Annexure -III**. The reservation fee once paid shall not be refunded.

- (iii) The registering authority, may, on an application in writing made to it by any person, reserve the registration number with mark of a vehicle earlier owned by the said person or any other person for a new vehicle to be owned by him/her.

Subsequently on payment of an extra fee of Rs.10,000/- in respect of motor vehicle other than motor cycle and in respect of a motor cycle on payment of a fee of Rs.5,000/-. The registration number with mark of the vehicle owner earlier shall not be assigned unless up to date taxes for that vehicle have been paid. [Rule-14 of OMV Rules, 1993]

2.7.3 Renewal of certificates of registration and duplicate:

- (i) An application by or on behalf of the owner of a motor vehicle, other than a transport vehicle, for the renewal of a certification registration, shall be made to the registering authority in Form-25 not more than sixty days before the date of its expiry of the date on which the registration of the vehicle would complete fifteen years, accompanied by the prescribed fee.
- (ii) Where the certificate of fitness is granted on a date after the expiry of a certificate of registration, the renewal shall be made from the date of grant of certificate of fitness for a period of five years.
- (iii) If at any time a certificate of registration is mutilated, the owner shall be entitled to a duplicate due on surrender of the mutilated one on payment of fee prescribed for issue of duplicate. [Rule -52 & 53 of M.V. Rules, 1989 and Rule-17 of OMV Rule, 1993]

2.7.4 The provisions relating to registration are not applicable to the following cases:

- To any vehicle not strictly falling within definition of a motor vehicle under Section -2(28) of M.V. Act, 1988.
- To any motor vehicle not driven in public place and not carrying any passengers or goods.
- Road roller graders and other road making and cleansing plant other than tractor capable of other use. (Rule-27 of OMV Rules, 1993).
- Defence Department vehicles registered by the prescribed defence registering authority, carrying a certificate of registration issued and bearing a registration mark assigned by such authority.
- Vehicles which are temporarily registered, during the period of such registration. (Section-43 of M.V. Act, 1988).
- Vehicles proceeding to the registering office to get themselves registered.

- Vehicles in the possession of a manufacturer or dealer in motor vehicles, so long as they are used under the authorisation of a trade certificate issued under Rule 33 of the M.V. Rules, 1989.

2.7.5 Temporary Registration

1. The owner of a motor vehicle may apply to any registering authority or other authority as may be prescribed by the State Government to have the vehicle temporarily registered and such authority shall issue a temporary certificate of registration and a temporary registration mark in accordance with such rules as may be made by the Central Government.
2. The State Government may register a motor vehicle that plies temporarily within the State and issue a certificate of registration and registration mark for a period of one month in such manner as may be prescribed by the State Government.

(Section-43 of M.V. Act, 1988 as amended vide M.V (Amendment) Act, 2017 to be effective as per Gazette Notification)

2.7.6 Trade Certificate

In lieu of registration or temporary registration, a manufacturer or dealer in motor vehicles in the course of the business of the manufacturer or dealer can obtain trade certificate on payment of a prescribed fee. A trade certificate granted or renewed shall be in force for a period of twelve months from the date of issue or renewal thereof and shall be effective throughout India.

A trade certificate shall be used only by the person to whom it is issued and such person shall not allow or offer or cause the certificate or the number assigned in connection therewith to be used by any other person. The holder of a trade certificate shall not use any vehicle in a public place under that certificate for any purpose other than purposes prescribed under Rule-41 of M.V. Rules, 1989. The manufacturer or dealer shall furnish to the registering authority in the locality in respect of the vehicles received in stock and sold by him during every month by fifteenth of the succeeding month. (Rule-36 of OMV Rules, 1993).

If the registering authority has reason to believe that the holder of any trade certificate has not complied with the provisions of Rule-39 to 43 of M.V. Rules, 1989, it may, after giving the holder an opportunity of being heard, suspend or cancel the trade certificate held by him.

2.7.7 Alternation of particulars in the certificate of registration

Though the particulars in the certificate of registration are a permanent record, any change is to be recorded in the following circumstances:

(a) Alteration in motor vehicles:

Any alteration in the motor vehicle affecting the particulars contained in a certificate of registration can be made only after applying to and obtaining the approval of the registering authority except when the unladen weight is altered by not more than two per cent due to addition or removal of fitness or accessories. Such approval shall be deemed to have been given if not communicated within a week of receipt of the application. Government may by notification authorize the owners of not less than ten transport vehicles to change in engine number by replacing the engine thereof without the approval of the registering authority. In all these cases, notice of such alteration together with the certificate or registration should be sent to the registering authority alongwith the prescribed fee within 14 days of making the alteration to enter therein the change of particulars. [Rule -52 of M.V. Act, 1988] **(b) Change of residence or place of business:**

Any change of residence or place of business from that recorded in the certificate of registration should within 30 days of such change, be reported to the registering authority for note in the certificate. Provided, where the change of the address recorded in the certificate of registration is due to a temporary absence not intended to exceed six months in duration or where the motor vehicle is neither used nor removed from the address recorded in the certificate of registration no fee has been prescribed for this purpose. [Section-49 of M.V. Act, 1988] **(c) Transfer of ownership:**

Where the ownership of any motor vehicle registered within the same state is transferred, such transfer shall be reported to the registering authority by the transferor within 14 days of the transfer and in the case of a vehicle registered outside the State, the fact of transfer be reported within 45 days of the transfer. On receipt of a report, the registering authority may cause the transfer of ownership to be entered in the certificate of registration. A registering authority making any such entry shall communicate the transfer of ownership to the transferor and to the original registering authority, if it is not the original authority. The application of transfer of ownership shall be accompanied with prescribed fee. [Section-50 of M.V. Act, 1988]

Omission to serve such notice on the registering authority or non-registration of such transfers do not affect the validity of the transfer of ownership. But the liability to pay arrear tax under the taxation Act, would rest on the transferor till he communicates the

fact of transfer. [Section -12 of OMVT Act, 1975] as amended in 1986. **(d) Assignment of new registration mark on removal to another State:**

When a motor vehicle registration in one State has been kept in another State, for a period exceeding twelve months, the owner of the vehicle shall apply to the registering authority, within whose jurisdiction the vehicle then is for the assignment of a new registration mark.

[Section-47 of M.V. Act, 1988]

An application for the assignment of new registration mark shall be made in Form-27 and shall be accompanied by a no objection certificate and other documents as per Section-47 of M.V. Act, 1988 alongwith prescribed fees, within a period of thirty days from the date of expiry of the period specified in the said Section. On receipt of an application, the registering authority shall assign to the vehicle the registration mark.

[Rule-54 of M.V. Rules, 1989]

2.7.8 Suspension and cancellation of Registration

- (a) If the vehicle is in such a condition that its use in a public place would constitute a danger to the public, or that it fails to comply with the requirements of the Act, as to construction, equipment, till the defects are removed.
- (b) If the vehicle is used for hire or reward without a valid permit for such use, period of suspension being limited to 4 months. (Section-53 of M.V. Act, 1988) A registration authority may cancel the registration of a motor vehicle:
 - (i) If the suspension order as above remains for a continued period of not less than 6 months. (Section-54 of M.V. Act, 1988)
 - (ii) If the motor vehicle has been destroyed or has been rendered permanently incapable of use, on receipt of mandatory report within 14 days from the owner. (Section -55 of M.V. Act, 1988)
 - (iii) If on examination, the registering authority is of the opinion that the vehicle is in such condition that it is incapable of being used or its use in a public place constitute a danger to the public and it is beyond reasonable repair. (Section-55 of M.V. Act, 1988)
 - (iv) If the vehicle has been removed permanently out of India. (Section-55 of M.V. Act, 1988)
 - (v) If the registering authority is satisfied that the registration of the vehicle had been obtained on the basis of the false documents or any particulars given are wrong. (Section-55 of M.V. Act, 1988)

- (vi) In case of vehicle other than transport vehicle if the registration certificates is not removed after 15 years from the date of issue of registration certificates (Rule-52 of M.V. Rules, 1989)

2.8 Certificate of fitness of transport vehicles

- (i) A transport vehicle shall not be deemed to be a validly registered for the purpose of Section -39 of M.V. Act, 1988, unless it carries a certificate of fitness issued by the prescribed authority to the effect that the vehicle complies for the time being with all the requirements of Act and rules made thereunder. A certificate of fitness issued shall be valid throughout India. The prescribed authority may for reasons to be recorded in writing cancel a certificate of fitness at any time, if satisfied that the vehicle to which relates, no longer complies with all requirements of the Act and rules made thereunder and on such cancellation, the certificate of registration of the vehicle and any permit granted in respect of the vehicle shall be deemed to be suspended until a new certificate of fitness has been obtained (Section-55 of M.V. Act, 1988). (Section-56 of M.V. Act, 1988).

- (ii) A certificate of fitness in respect of transport vehicle granted or renewed shall be valid for the period as indicated below:

(a)	New transport vehicle	Two years
(b)	Renewal of certificate of fitness in respect of vehicles mentioned in (a) above	One year
(c)	Renewal of certificate of fitness in respect of vehicles covered under Rule-82 of M.V. Rules, 1989.	Three years
(d)	For imported vehicles	Same period as in the case of vehicles manufactured in India having regard to the date of manufacturers.

[Rule-62 of M.V. Rules, 1989]

- (iii) The application for the grant or renewal of the certificate of fitness as the case may be accompanied by tax clearance certificate to the registering authority in whose functional area, the vehicle is kept or whose functional area includes the major portion of the route or area to which the permit relating to the vehicle extends and prescribed fees for grant or renewal.
- (iv) An application for renewal of certificate of fitness shall be made not less than thirty days before the date of expiry of the certificate. If the owner or the person in control of the vehicle fails to make application, he shall be liable to pay penalty of rupees twenty in addition to fees prescribed for renewal.

- (v) There shall not be more than one certificate of fitness in respect of any motor vehicle. [Rule -22 of OMV Rules, 1993]
- (vi) Duplicate copies of certificate of fitness certificate reported as lost can be issued on payment of prescribed fees. [Rule-23 of OMV Rules, 1993]

2.9.1 Permits

Every transport vehicle using a public place should hold a valid permit and in so using strictly adhere to the conditions of the permit issued by the transport authority the need for a permit arises in respect of every motor vehicle actually registered as a transport vehicle or vehicles used regularly or temporarily for the carriage of passengers for hire or reward or for carriage of goods. (Section -66 of M.V. Act, 1988). Thus a motor used for carrying passengers on hire on any occasion needs a permit (1963 MI (Cr) 306 MYS).

2.9.2 A permit would not be required if the vehicle is used in a private area not accessible to the public generally. The requirement of a permit has also been exempted in case of transport vehicles in following cases:-

- (i) Any transport vehicle owned by the Central Government or a State Government and used for government purposes unconnected with any commercial enterprise.
- (ii) Any transport vehicle owned by local authority or by a person acting under contract with a local authority and used solely for road cleaning, road watering or conservance purposes.
- (iii) Any transport vehicle used solely for police, fire brigade or ambulance purposes.
- (iv) Any transport vehicle used solely for the conveyance of corpses and the mourners accompanying the corpse.
- (v) Any transport vehicle used for towing a disabled vehicle or for removing goods from a disabled vehicle to a place of safety.
- (vi) Any transport vehicle used for any other public purpose as may be prescribed by the State Government in this behalf.
- (vii) Any transport vehicle used by a person who manufacturers or deals in motor vehicles or builds bodies for attachment to chassis, solely for such purposes.
- (viii) Any transport vehicle owned by and used solely for the purposes of any educational institution.
- (ix) Any goods vehicle, the gross vehicle weight of which does not exceed 3000 kilograms.

- (x) Any transport vehicle purchased in one State and proceeding to a place situated in that State or in any other State, without carrying any passenger or goods.
- (xi) Any transport vehicle which has been temporarily registered under Section-43 of M.V. Act, 1988 while proceeding empty to any place for the purpose of registration of the vehicle.
- (xii) Any motor vehicle which is operated by electric battery, compressed natural gas or solar energy.
- (xiii) Any transport vehicle which, owing to flood, earthquake or any other natural calamity, obstruction on road or unforeseen circumstances is required to be diverted through any other route whether within or outside the State with a view to enabling it to reach its destination.
- (xiv) Any transport vehicle which is subject to a hire-purchase, lease or hypothecation agreement.
- (xv) Any transport vehicle while proceeding empty to any place for purchase of repair.

[Sub-Section-3 of Section-66 of M.V. Act, 1988]

2.9.3 Types of permits

A permit essentially relates to the area of operation of a vehicle and type of its use. In relation to the former, it may cover one or more Regions or States. Thus single Region permits can be issued by the Regional Transport Authority of the Region. Permits covering more than one Region can be issued by the State Transport Authority only. Like-wise, Inter-State permits can be issued by a State Transport Authority(s). The State Transport Authority of a State can issue tourist permits under Section-88 of M.V. Act, 1988 & Rule-82 of M.V. Rules, 1989 to a prescribed number of tourist vehicles for operation anywhere in India. In the case of public carriers the system of issue of National permits has been introduced.

[Section-88 of M.V. Act, 1988]

2.9.4 Countersignature

Countersignature of permit by Transport Authority has the same incidence relating to application, considerations, conditions and powers relating to suspension and cancellation etc. as for the issue for the permit itself.

2.9.5 Tourist permit

Section-88 of M.V. Act, 1988 authorise the State Transport Authority of the State to grant permits to tourist vehicles valid throughout the country not exceeding the numbers may be specified by the Central Government in respect of the State.

2.9.6 National Permit Scheme

In order to promote nation-wise operation of goods vehicles and to ensure smooth and speedier flow of supplies, the Government of India have formulated under SubSection (11) of Section-63 of M.V. Act, 1939 with effect from 25.09.1975 with the promulgation of M.V. (Amendment) ordinance of 1975. This was later replaced by an Act of Parliament called Motor Vehicles (Amendment) Act, 1976. By this Scheme the appropriate authority may for the purpose of encouraging long distance Inter-State road transport, grant to the public carriage in a State to such number of national permits as the Central Government may specify in this behalf in relation to the State. The ‘Appropriate Authority’ in relation to National Permits means the authority which is authorised by the M.V. Act, to grant a public carrier permits. The Scheme was implemented in the State of Odisha with effect from May 1976 and the same is still continuing. [Sub-Section-12 of Section-88 of M.V. Act, 1988]

The salient features of the scheme are as follows:

- (i) The vehicle owner may opt to ply his vehicle throughout the territory of India in contiguous State not being less than four in number including the State in which the permit is issued. (Sub-section-14 of Section-88 of M.V. Act, 1988)
- (ii) The permit is valid for a period not exceeding one year at a time and the period of one year should be reckoned from the day, permit is granted to operator. (Govt. of India, Ministry of Surface Transport letter No.RT-16011/6/97T dt.13.11.1998)
- (iii) In respect of vehicles of Odisha State authorized to ply in other States under the scheme, the vehicle owners are liable to pay ‘Home Tax’ according to the OMVT Act, 1975, as amended in 1986 and authorization fee of Rs.1000/- in advance in full. (Sub-section-14 of Section-88 of M.V. Act, 1988)
 - (a) The period of validity of an authorisation shall not exceed one year at a time.
 - (b) No national permit shall be granted in respect of goods carriage, other than multi-axle vehicle, which is more than twelve years old at any point or time.
 - (c) No national permit shall be granted for a multi-axle goods carriage which is more than 15 years old at any point of time.
 - (d) No national permit shall be granted in respect of a multi-axle trailer approved to carry Gross Vehicle Weight of more than 50 tonnes which is more than 25 years old at any point of time.

National Permit

National permit means a permit granted by a competent authority to a goods carriage to operate through-out India / the Territory of or in such contiguous States not

being less than four in number including the states in which the permit is issued as may be specified in such permit in accordance with the choice indicated in the application.

National Permit in respect of a Goods Carriage is issued as provided for in subsection 12 of Section 88 of the M.V.Act, 1988.

A National Permit in respect of Goods Carriage is generally granted by the Secretary/Assistant Secretary or Joint Secretary of Regional Transport Authority concerned under delegated powers.

Whenever a National Permit is issued in respect of a Goods Carriage, Authorization should also be issued to enable the vehicle concerned to be used in other states as mentioned in the permit after collecting Authorization fee and composite taxes for other states.

1.	Application to be used	:	<u>In Form 48</u> as prescribed in C.M.V.Rule. Application for the grant of authorisation should be in <u>Form 46</u> as prescribed in C.M.V.Rule.
2.	Records to be filed along with the application	:	Registration Certificate of the vehicle. Fitness Certificate of the vehicle. Insurance Certificate of the vehicle. Proof of payment of tax for the current Quarter to the Home State . Authorisation fee of Rs.500/- in the form of Treasury Challan. Demand drafts drawn in favour of the Authorities prescribed in respect of other states towards payment of composite taxes. Payment of green tax wherever applicable.
3.	Fee to be paid	:	As prescribed

2.9.7 The Zonal Agreement

The zonal agreements are entered to meet the long term requirements of InterState goods traffic in order to meet the mutual short-term requirements of Inter-State passengers and goods traffic. The Government of Odisha have entered into bilateral agreements with various State Governments.

The permits issued under the bilateral agreements are classified under the categories viz.

- (i) Countersigned permits and
- (ii) Temporary permits

Countersigned permits (Substantive)

- An operator intending to ply his vehicle in Odisha has to obtain a permit from the Home State and got it countersigned by the State Transport Authority of Odisha. Such countersigned permits are granted to a specified number mentioned in agreements for different categories of vehicles such as, stage carriages, contract carriages, public or private carriage goods vehicles. Vehicles of other States covered by Odisha countersignature permits are exempted from payment of Odisha M.V. Tax. Levy of additional tax on every goods vehicle and stage carriage was introduced with effect from 18.10.1985 bringing all such vehicles covered by countersigned permits within the purview of payment of additional tax to Odisha.
- In exercise of the powers conferred by Sub-section (I) of Section-15 of the OMVT Act, 1975 (Odisha Act-39 of 1975), the Government of Odisha, Commerce and Transport (Transport) Department in their Notification No.LCIV-RA-I/2001-2027/T dt.24.02.2001 modified the rate of levy of composite tax on goods vehicles belonging to Andhra Pradesh at the rate of Rs.3000/- annually instead of Rs.1500/- as decided earlier, authorized to enter into the State of Odisha under Reciprocal Agreement arrived between the aforesaid two States under Sub-section-5 of Section -88 of M.V. Act, 1988. The enhancement of quota of countersignature permit (substantive) from 900 to 2000 was also agreed for this purpose vide Government of Odisha, Commerce and Transport (Transport) Department Notification No.LC-IV-RA-I/2001/8163 dt.25.05.2001. This composite tax payable to Odisha shall be paid through bank drafts drawn in favour of S.T.A. Odisha and is submitted to the S.T.A., Andhra Pradesh. The S.T.A., Andhra Pradesh sends all such drafts to S.T.A., Odisha for realisation.

Temporary permits

Temporary permits valid for 30 days are issued in respect of public service vehicle (passenger vehicles) and goods vehicles (public carriers) without countersignature of the reciprocating State Transport Authority.

Odisha State has entered into reciprocal agreements with the adjoining States, viz., West Bengal, Bihar, Madhya Pradesh and Andhra Pradesh for issue of temporary permits on double point taxation basis. These vehicles are liable to pay short term Odisha M.V. Tax/ additional tax as the case may be. Besides Odisha and West Bengal have mutually

agreed to issue temporary permits up to 300 public carriages subject to change in number on single point taxation basis, i.e., without realisation of short-term taxes of the counter-state.

While issuing temporary permits to the transport vehicles of other States for plying in Odisha the Transport Authorities of other States are required to collect Odisha short-term M.V. tax and additional tax and remit the same to the S.T.A., Odisha by means of bank drafts as per the following rates.

- For a period not exceeding fourteen days an amount equal to twenty five per cent of M.V. Tax/ additional tax payable for a quarter in respect of the vehicle.
- For a period exceeding fourteen days but not exceeding thirty days an amount equal to forty five per cent of tax/ additional tax payable for a quarter in respect of the vehicle.

2.9.8 Types of permits according to use

Separate classes of permits are issued to different types of transport vehicles namely:

- (i) Stage carriages,
- (ii) Contract carriages,
- (iii) Goods carriages
- (iv) Private service vehicles and
- (v) Motor vehicles adapted to carry more than nine persons not used for hire or reward.

On realisation of different kinds of taxes and fees etc. [Rule-46 of OMV Rules, 1993]

2.9.9 Importance of permits lies not merely in the control of movement of transport vehicles and collection of fees but also in the determination of their liability of M.V. Tax and additional tax. Thus while fees are to be collected at the prescribed rates for application, grant, renewal and countersignature as well as issue of duplicate copies of lost permits at the prescribed rates, the contents of the permits have a direct bearing on tax liability, particularly those concerning the duration, routes, frequency, carrying capacity as to passengers are goods.

2.9.10 Duration of permits

- A state carriage or contract carriage permit other than a temporary permit can be granted/renewed for a period not less than 3 years and not more than 5 years (Section -81 of M.V. Act, 1988).
- A public or private carrier permit other than a temporary permit will be effective for 5 years. (Section -81 of M.V. Act, 1988).

2.9.11 Routes and frequency

In respect of stage carriage, it would be necessary to indicate the route (s) to be operated, the number of trips to be covered daily, number of passenger's seats and period of permit. In fact, all stage carriage permits should also clearly indicate kilometer (daily coverage) to arrive at the correct rate of tax (Rule -46 (1)(i) of OMV Rules, 1993)

2.9.12 Reserve or spare buses

Reserve or spare buses are to be covered by the route permit. A spare bus cannot be used in a route for which it is not permitted (1966-MLJ-CRL-29-2965). Thus, in any route, if the number of buses run is four and a spare bus is also included in the permit the last can be used on the route only while the regular bus is under repair, consequent on its sparing use permitted, the rates of tax are flat rates and at concessional rates.

2.9.13 Carrying capacity

- One of the important conditions of permits of stage and contract carriages is to fix the maximum number of passengers that may be carried in it. Thus maximum is to be fixed with reference to space consideration as provided for in Rule -108 & 109 of OMV Rules, 1993.
- A permit which does not specify standees is one where standees are to be treated as not permitted.
- A permit which merely refers to the permitted number of passengers as per registration book, would include standees to the extent noted in the registration book.
- In the case of goods vehicle, the permits may also indicate the maximum safe laden weight, but such weight can not ordinarily be different from, the registered laden weight recorded in the certificate of registration under Section -58 of M.V. Act, 1988.

2.9.14 Temporary Permits

In specified circumstances, a temporary permit valid for a period not exceeding four months can be issued by the transport authority concerned, without collaborate procedure for grant of permanent permit. In this connection, it should be noted that.

- A temporary permits can be issued to a vehicle carrying a permanent permit in a different route or area.
- A temporary permit can be issued for a temporary extension of a route of a vehicle carrying another permit. (AIR -1962) (A II-145)
- A temporary permit can not be extended or renewed but a further fresh temporary permit can be granted on successive occasions, each such permit being limited to four months. (Section -156-IR -1966).
- No such permit can be issued for an indefinite period, such as till the finalisation of application for permanent permit (AIR -1964) (Punj-152-DB)

2.9.15 Transfer of permit

With the permission of the Transport Authority, the holder of a permit:

- can replace any vehicle covered by the permit by another vehicle of the same nature,
(Rule -89 of OMV Rules -1993)
- can transfer the permit to another person on payment of prescribed fee for such transfer. (Rule -91 of OMV Rules, 1993)

CHAPTER - III

ORGANISATION OF THE DEPARTMENT

3.1 At the apex of the Transport organisation is Government in the Transport Department (C&T) Transport Deptt). The important powers and functions of Government in relation to motor vehicle administration are:-

- (i) To appoint, control and determine the jurisdiction and functions of licensing, registering, controlling and taxing authorities.
- (ii) To issue notifications under Section -58 of M.V. Act, 1988 with approval of the Central Government fixing of the maximum safe laden weight of goods vehicles of different makes and models,
- (iii) To prescribe any purpose for which vehicles are used for public purpose for exempting them from taking out a permit under Section -66 (3) (a) of M.V. Act, 1988,
- (iv) To make or amend rules under M.V. Act, 1988 and OMVT Act, 1975,
- (v) To revise the taxation schedule under OMVT Act, 1975, within the statutory limitation under Section -3(2) thereof,
- (vi) To exempt or reduce the tax on any vehicle or class of vehicle person or class of person under Section -15 of OMVT Act, 1975,
- (vii) To notify the rates, fees or other matters required by motor vehicles laws to be so notified.

3.2 Audit Scrutiny

As the functions of the Transport Department is essentially to control and issue of rules, notifications or orders, the audit of that Department would be restricted to the examination of these rules, notifications or orders received at Audit Headquarters and would be directly to see that:

- (i) The rules, notifications or orders are introverts of the Act concerned,
- (ii) They are clear and unambiguous,
- (iii) They do not provide for retrospective operations unless such power has been vested in the relevant Act,
- (iv) Where the laying of such rules etc. on the table of the Assembly for any period is prescribed under the law, such procedure has been or expressed to have been followed.

3.3.1 The State Transport Authority in the present form came to existence from 01.08.1965. It was modeled in the lines of the recommendation of the Road Transport

Re-organization Committee (Masani Committee) by withdrawing the powers under the motor vehicles Act and other related Acts, from the Police Department and vesting them in the Chairman of the State Transport Authority. It consists of a Chairman and such other officials and non-officials, not being less than two, as the State Govt. may think fit to appoint. The State Transport Authority (STA) shall give effect to any direction issued by the State Government under Section -67 of the M.V. Act, 1988 and subject to such directions shall exercise and discharge throughout the State, the following powers and functions:

- (a) to co-ordinate and regulate the activities and policies of the Regional Transport Authorities, if any, of the State;
- (b) to perform the duties of a Regional Transport Authority where there is no such authority and, if thinks fit or if so required by a Regional Transport Authority, to perform those duties in respect of any route common to two or more regions;
- (c) to settle all disputes and decide all matters on which difference of opinion arise between Regional Transport Authorities and Government to formulate routes for plying stage carriages;
- (d) to discharge such other functions as may be prescribed (Section -68 (3) of M.V. Act, 1988).

3.3.2 The State transport Authority may delegate: (a)

To its Chairman or Secretary

- (i) Its powers under Section-72, Section-74, Section-76, Section-79, Subsection 79, Sub-section (9) of Section -88 and Sub-section-12 of Section88 of M.V. Act, 1988 respectively to grant with or without modification of the application or to refuse to grant a stage carriage permit, a contract carriage permit, a private service vehicle permit, a goods carriages permit, a tourist vehicle permit and national permit; and to attach conditions to such permit and to vary such conditions;
- (ii) Its powers to grant a permit to a private motor vehicle adapted to carry more than nine persons excluding the driver;
- (iii) Its powers under Sub-section (1) & sub-section (2) of Section-87 of M.V. Act, 1988 to grant a temporary permit provided such powers may also be delegated to the Additional Secretary or Assistant Secretary or Additional Assistant Secretary posted at the checkgate;

- (iv) To exercise the powers of the Regional Transport Authority in the circumstances specified in the Sub-section (3) of Section-68 which may be delegated under Rule-42 of OMV Rules, 1993 to its chairman or secretary or any other officer subject to the conditions specified in the said rule;
- (b) To its Chairman or Secretary or any other Officer not being below the rank of Assistant Secretary:-
 - (i) its powers to approve time table of stage carriage permit;
 - (ii) its powers under Sub-section (2) of Section-81 of M.V. Act, 1988 to renew or to refuse to renew all kinds of permit other than a temporary permit or a special permit;
 - (iii) its powers under Sub-section (1) and Sub-section (2) of Section-87 of M.V. Act, 1988 to grant a temporary permit provided that such powers may also be delegated to the Additional Secretary or Assistant Secretary or Additional Assistant Secretary posted at checkgate;
 - (iv) its powers under Sub-section-8 of Section-88 of M.V. Act, 1988 to grant a special permit;
 - (v) its powers under Section-83 of M.V. Act, 1988 to permit replacement of the vehicle by another;
 - (vi) its powers under Sub-section (1) and Sub-section (3) of Section-82 of M.V. Act, 1988 to transfer or to refuse to transfer a permit from one person to another;
 - (vii) its powers to renew or refuse to renew countersignature of all kinds of permit;
 - (viii) its powers to issue a duplicate permit;
 - (ix) its powers to issue permit to the State Transport undertaking under Subsection (1) of Section-103 of M.V. Act, 1988 or to any person under the proviso to Section-104 of the said Act in respect of a notified route or a notified area;
 - (x) its powers to pass orders as contemplated by sub-section (2) of Section 103 of M.V. Act, 1988 for the purpose of giving effect to the approved scheme in respect of a notified route or notified area;
 - (xi) its powers under Sub-section (1) of Section-86 and Sub-section (4) of Section-88 of M.V. Act, 1988 to suspend a permit or a countersignature of permit and to recover from the permit holder the sum of money agreed upon in accordance with sub-section (5) of Section-86 of said Act. (Rule 41 of OMV Rules, 1993).
- (c) The Regional Transport Authority may delegate to its chairman or secretary all or any of its following powers namely:

- (i) powers under Sections-72, 74, 76 and 79 of M.V. Act, 1988 respectively to grant with or without modification of the application or to refuse to grant a stage carriage permit, a contract carriage permit, a private service vehicle permit and a goods carriage permit and to attach conditions to such permit and to vary such conditions;

- (ii) powers to grant a permit to a private motor vehicle adapted to carry more than nine persons excluding the driver;
- (iii) powers to approve time table for stage carriage permits;
- (iv) powers under Sub-section (2) of Section-81 of above Act to renew or to refuse to renew all kinds of permit other than a temporary permit or special permit;
- (v) powers under Sub-section (1) and Sub-section (2) of Section-87 of above Act to grant a temporary permit;
- (vi) powers under Sub-section (8) of Section-88 of above Act to grant a special permit;
- (vii) powers under Section-83 of above Act to permit replacement of the vehicle by another;
- (viii) powers under Sub-section (1) and Sub-section (3) of Section-82 of above Act to transfer or refuse to transfer a permit from one person to another;
- (ix) powers to issue a duplicate permit;
- (x) powers to issue permit to the State Transport undertaking under Section (1) of Section -103 of above Act or to any person under the proviso to Section-104 of said Act in respect of a notified route or notified area;
- (xi) powers to pass orders as contemplated by Sub-section (2) of Section-103 of above Act for the purpose of giving effect to the approved scheme in respect of a notified route or notified area;
- (xii) power under Sub-section (1) of Section-86 of above Act to suspend a permit and to recover from the permit holder the sum of money agreed upon in accordance with Sub-section (5) of Section-86 of said Act. (Rule 42 of OMV Rules, 1993)

3.3.3 The organisational Chart of office of the Chairman, State Transport Authority cum Transport Commissioner is given in the **Annexure -IV**. The Chairman, State Transport Authority acting as ex-officio Transport Commissioner functions mainly as taxing Authority in respect of vehicles coming to Odisha from other States. He is assisted by the Additional Commissioner Transport (Admn.). The Transport Commissioner and Deputy Transport Commissioner (Taxation) supervises and gives necessary instructions to the taxing officers in the districts, viz., Regional Transport Officers etc.

The various returns due in the office of the Transport Commissioner from its subordinate offices their periodicity of submissions have been indicated in **Annexure-V** and procedure for submitting monthly returns on collection of M.V. Revenue by subordinate offices to S.T.A., Odisha by 5th of every month vide S.T.A.'s circular No.26 of 1989.

3.3.4 The Chairman, State Transport Authority is responsible for issue of temporary Inter-State permits, permanent Inter-State permits, National permits etc., and for issuing permanent permits under contracts executed with other States under the Reciprocal Agreement executed.

The Secretary and Assistant Secretary to the State Transport Authority (Permits) assist the Chairman, State Transport Authority in all these matters. Under, Secretary Assistant Secretary and Additional Assistant Secretary are declared as taxing authorities, in respect of the vehicles of other States coming to Odisha on temporary permits and in respect of stage carriages of other State routes and Reciprocal Agreements (Vide LCIA/54-67-3012/T dt.26.02.1988). The Transport Commissioner is in overall charge of all Taxing Authorities in the State and the Deputy Transport Commissioner (Taxation) assists him in this regard.

3.3.5 The Assistant Commissioner Transport (Admn.) is in charge of tax review, target fixation and supervision of tax collection and appellate authority against the assessments made by the under Secretary (Taxation) S.T.A., Odisha, supervises the audit work done by the Accounts Officers of internal wing of STA looks after the case matters relating to tax and conducts triangular committee meetings in the regions for settlement of outstanding paras of inspection reports of the Accountant General Odisha.

3.3.6 The Under -Secretary (General) is in charge of Accounts Section and General Section. He is declared as Drawing and Disbursing officer of the office of the Transport Commissioner. All the important accounts records like Cash Books, Bill Registers, Book of drawl's, Bank Draft Registers etc. are maintained in the Accounts Section directly under his charge. The Assistant Secretary (Establishment) is in charge of establishment, Budget and Amendment Section. The statistical officer in charge of statistical cell deals with the compilation of all statistics of motor vehicles. The Assistant Director Traffic Survey is in charge of the survey of the traffic potentialities in the State and complies the traffic potentialities in the State.

3.3.7 The Under Secretary (Taxes) is the Taxing Officer in respect of all public services vehicles of Inter-State routes and inter-region routes to which permits have been issued by the State Transport Authority. Tax in respect of inter-region vehicles are paid in the respective regions. He is the officer in charge of the certificate cases in respect of outstanding dues of the vehicles.

Receipt Audit Manual (Motor Vehicle Tax)

3.3.8 The main function of the Accounts Officer in charge of Audit Section is to conduct Internal Audit of the offices of the Regional Transport officers. The Audit Section is responsible for pursuing and settlement of receipt audit objections of all the offices of the Regional Transport Officers and the Transport Commissioner.

3.3.9 The Deputy Commissioner (Technical) is the Chief Mechanical Expert who assists the Chairman, State Transport Authority with the technical advice and also supervises the work of inspectors of motor vehicles and junior inspectors of motor vehicles working in different regions.

3.3.10 Internal Audit Wing

The Internal Audit organization of State Transport Authority was created as per G.O. No.11104 dt.25.09.1968. At present there are 10 Senior Auditors consisting of 2 Senior Auditors for each party. These parties are created for conducting cent per cent check of the accounts of each of the Regional Transport Officer/ Border check posts and State Transport Authority office. The above offices are subject to audit every year by the Internal Audit parties. Besides expenditure accounts of the State Transport Authority, Regional Transport offices, Deputy Commissioner offices, Driving Training Schools and offices of the Motor Accident Claim Tribunal.

3.3.11 Functions of Internal Audit Wing

The internal Audit parties are required to conduct cent per cent check of accounts of Regional Transport offices, and State Transport Authority office on the following items of work. (a) **Licences:**

Learner's licence , Driving licence, conductor licence, conductor badges and driving badges.

(b) **M.V. Tax/ Additional Tax and fees:** (i)

Permit fees

(ii) Assessment /collection of tax and additional tax.

-
- (iii) Reconciliation of departmental figures with that of treasury, verification of treasury remittances with Cash Book
 - (iv) Demand, collection and balance of M.V. Tax and additional tax and fees.
 - (v) Check of off-road intimations.
 - (vi) Detailed check of Cash Books with reference to subsidiary Cash Books.
 - (vii) Detailed check of B.D. Registers.
 - (viii) Late payment of M.V. Tax/ additional tax.
 - (ix) Levy of tax/additional tax from the date of purchase/acquisition.
 - (x) Assignment of new registration mark
 - (xi) Penalty proceedings, certificate cases and T.R. cases.
 - (xii) Refunds/adjustment of M.V. Tax/ additional tax
 - (xiii) Verification of original copies of deposits with treasury schedule.
 - (xiv) Examination of vehicles check report and collection of advance compounding fees.
 - (xv) Check of assessment of M.V. tax/ additional tax in respect of other State vehicles.
- (c) **Office of the State Transport Authority:** General examination of all records and registers connected with permits of all types of M.V. Tax/ Additional tax on double point taxation and single point taxation, collection of compounding fees and disposal of vehicle check report.
- (d) Review of Audit Reports both Internal Audit parties and Inspection Reports of the Accountant General (E&RSA), Odisha.

3.3.12 Enforcement

As per resolution No.8868/T dt.30.05.1969 of Government in the Transport Department, the Motor Vehicle Enforcement Wing which was under the control of Inspector General of Police, Odisha was transferred to the control of Transport Commissioner, Odisha with effect from 01.06.1969. The Additional Transport Commissioner (Enforcement) who is of the rank of Superintendent of Police is the head of the Enforcement Wing and is assisted by the Assistant Transport Commissioners (Enforcement) at Headquarters. In addition, there are four Assistant Transport Commissioner (Enforcement) working Additional Regional Transport Commissioners (Enforcement), the Inspectors of Motor Vehicles (Enforcement), Sub-Inspectors of Motor Vehicles (Enforcement), constables working in various regions.

The main duties of the officers of the Enforcement Wing are to ensure proper enforcement of the provisions of the Motor Vehicles Act, Odisha Motor Vehicles Taxation Act and Rules form thereunder, by the field check of vehicles and for that purpose they have been vested with power of check, seize, detain the motor vehicles and to arrest under certain circumstances.

3.3.13 The audit procedure relating to the office of the State Transport Authority may be seen in *Chapter-V*.

Receipt Audit Manual (Motor Vehicle Tax)

3.4.1 Regional Transport Authority

The Regional Transport Authorities in the State came into existence with effect from 01.04.1940 which was the date of operation of the provisions of the Odisha Motor Vehicle Rules, 1940. The Regional Transport Authority shall consist of such members as may be appointed by the State Government through notifications and the Chairman who had judicial experience. The Chairman, Regional Transport Authority of any region shall exercise the powers and functions under Rule-42 of OMV Rules, 1993, already mentioned at Para-3.3.2 (C).

3.4.2 The Regional Transport Authorities are responsible for issue of permanent, interregion permits and temporary inter-region permits in respect of stage carriage and all Odisha permits in respect of goods vehicles.

3.4.3 The Regional Transport Authorities of border districts have been authorized to issue temporary permits to the owners of transport vehicle plying from Odisha to neighboring states for a period of 28 days. 300 nos. of permits are being issued every month to goods vehicle on single point taxation to West Bengal.

3.4.4 The Regional Transport Officers function as non-member Secretaries and Executive Officers of their respective Regional Transport Authorities. There are at present 36 Regional Transport Officers and Three Additional Regional Transport Officers at Khurda, Rairangpur and Barbil under the control of RTO's, Bhubaneswar, Mayurbhanj and Konjhar respectively.

3.4.5 The Regional Transport Officer performs the following functions:

- (i) Realisation of Motor Vehicles Tax and additional tax in respect of all motor vehicles under Section-4, 5 and 6 of Odisha Motor Vehicles Taxation Act, 1975, as amended.
- (ii) Grant of tax token under Section-7 of the OMVT Act, 1975, as amended.

- (iii) Acceptance of off-road intimations under Section-10 of OMVT Act, 1975, as amended.
- (iv) Refund or adjustment of excess tax paid under Section-11 of OMVT Act, 1975.
- (v) Imposition of penalty under Section-13 of OMVT Act, 1975 read with Rule9 (2) of the OMVT Rules, 1976.
- (vi) Issue license to drive the motor vehicles and license to conductors.
- (vii) Registration of motor vehicles.
- (viii) Issue of permits to transport vehicles.
- (ix) Realization of various fees prescribed in M.V. Act, 1988 and OMV Rules, 1993.
- (x) Disposal of vehicle check reports issued by enforcement wing.
- (xi) Maintenance of various registers and records mentioned in Annexure-VI.
- (xii) Such powers and functions delegated to him by Regional Transport Authority. (Already mentioned in Para-3.3.2)
- (xiii) Realization of M.V. Tax and additional tax in respect of permits issued by S.T.A., Odisha in respect of inter-state of Odisha based vehicle.

3.4.6 The detailed procedure of audit is given in **Chapter-V** which may please be referred to.

3.4.7 Check Gates

All check-gates were abolished from 01-04-2017 vide Government of Odisha Gazette Notification No. 152/2017 dated 29-03-2017.

C H A P T E R - I V

TAXES ON MOTOR VEHICLES

4.1 Historical back ground

The Odisha Motor Vehicles Taxation Act, 1975 was enacted, as applicable to the whole state. These Acts and the Rules made thereunder apply to the levy and collection of motor vehicles taxes in the areas concerned during the corresponding periods of their validity. The Odisha Motor Vehicles Taxation Amendments Acts 1986, 1989, 1990, 1993, 2001 and 2017 have been introduced with some modifications to the Odisha Motor Vehicles Taxation Act, 1975.

4.2 Liability to tax and additional tax

- (i) Motor vehicles tax and additional tax are payable in respect of every motor vehicles as defined in Section-2(28) of M.V. Act, 1988.
- (ii) Such motor vehicles should have been used or kept for use within the State. Such use (or intention) is not restricted to public roads, but covers any other public place or any other place, as long as its use or adoption for such use retains its character as a “Motor Vehicle” under the Act. [Section-3 and 3A of OMVT Act, 1975, as amended]
- (iii) The use (or intention) has necessarily the territorial aspect and unless it is used or kept for use in any area within the State, no tax can be levied by the Odisha Government. Thus a vehicle pays tax only so long as it remained within the territory of Odisha.
- (iv) Tax is payable for the entire period of stay of the vehicle in the State, unless exempted from or covered by a valid off-road declaration. The explanation to Section-3(3) the OMVT Act, 1975 as amended presumed a vehicle as kept for use in respect of which a registration certificate and a fitness certificate where required is valid. The converse is not always true. This enables a vehicle whose registration certificate has been cancelled or suspended to avoid taxation unless found to ply during such period when full tax for the entire period is leviable. But, the initial liability for an unregistered vehicle (like a chassis) will still arise as a vehicle kept for use, as it will not fall within the strict ambit of the explanation. Thus, basically all vehicles will be taxable from the date of purchase/acquisition, irrespective of registration unless covered by exemption, of off-road declaration or cancellation/suspension of registration.

-
- (v) Tax is payable by the registered owner or the person having possession or control of the vehicle. This covers cases where the transfer of ownership has not yet been registered, or without transfer of ownership, the control of vehicle has been

Receipt Audit Manual (Motor Vehicle Tax) transferred or where the vehicle is yet to be registered. Where, therefore, an exemption is granted to a person, such exemption submits only so long as that person continued in possession of the vehicle and not merely the ownership thereof in the Regional Transport Officer's books. [Section-12 of OMVT Act, 1975, as amended].

- (vi) The rates of tax and additional tax have been specified in the taxation. Schedule-I appended to the OMVT Act, 1975, as amended. Government can increase the rates, but such increase cannot be in the aggregate exceeds 50% of the rates. The current rates of tax and additional tax in respect of motor vehicles have been indicated in **Annexure-VIII**.

- (vii) The tax shall be paid in advance to the taxing officer by the registered owner of person having possession or control of the vehicle.

The period in respect of which tax is to be paid, may be

- Annually, or
- One or more quarters at one-fourth of the annual rate for each quarter, or
- Any period less than a quarter expiring on the last date of any quarter at one-twelfth of the annual rate for every month or part of a month comprising such period

In the case of a vehicle the annual rate of tax in respect of which does not exceed five hundred the tax shall be paid either annually or for a period of two quarters at a time. Government may, by notification, allow payment of tax monthly in respect of any motor vehicle or class of motor vehicles (Section-4 of OMVT Act, 1975, as amended).

- (viii) Notwithstanding anything contained in section 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-I and 2 and every motor vehicle (being a motor car, omnibus and motor cab) covered by item 6 of Schedule-I which is used personally or kept for personal use, one-time tax at the rate equal to a standard rate as specified in **Schedule-III** or six per centum, eight per centum, and ten per centum of the cost of the vehicle accordingly, whichever is higher (**Annexure-IX**):

Provided that in case of a vehicle which is on road in State of Odisha, whether purchased or acquired inside or outside the State of Odisha, one-time tax shall be at the rate as specified in **Schedule-III**.

Provided further that the vehicle in respect of which one time tax has already been realized shall not be liable to pay tax.

Chapter-IV

4.3 Exceptions (a)

Off-road:

Section -10 of the OMVT Act, 1975, as amended, prescribes the circumstances under which a vehicle will not be liable to pay tax as having been kept not for use. These conditions are:

- (i) The declaration of intention not to use the vehicle should be given by the registered owner or the person having possession or control over the vehicle and not any other person.
- (ii) The declaration should be delivered to the taxing officer of the area in which the vehicle is intended to be kept during the off-road period (Memo No.3891/S.T.A. dt.31.03.1966).
- (iii) It should be delivered on or before the date of expiry of the term for which tax has been paid.
- (iv) The declaration should be duly signed and verified in the prescribed form 'H' and should contain the prescribed particulars, including the period of off-road, place where it will be kept during that period and period for which tax paid.
- (v) The declaration should be accompanied by a registration certificate, fitness certification, permit and tax taken, then current tax. (vi) The period of off-road cannot exceed one year at a time.

The effect of non-compliance with any of these requirements will render the declaration invalid or valid only from the date of actual delivery in accordance therewith. Absence of such a valid declaration will entail tax being recovered for the period. Also, if the vehicle is subsequently found being used or kept in a different place or in contravention of the declaration it will be deemed to have been used throughout the period of off-road without payment of tax and will be liable to pay the tax for the whole period of off-road together with penalty.

It will thus be seen that an off-road declaration made and delivered, is the only proof of the vehicle not being used or kept for use and the taxing officer may not be entitled to reply on other evidence.

(b) **Trade certificates:**

A manufacturer or dealer in motor vehicles, can obtain trade certificate on payment of prescribed fee, in lieu of getting all the vehicles registered vide Para-2.8.6 above. But Section -5 of OMVT Act, 1975 as amended prescribed separate rate of tax in respect of such vehicles, namely Rs.250.00 for every 10 or less motorcycles and

Rs.1000.00 for every 10 or less of other vehicles annually. Thus, the following principles will apply to such tax.

- (i) Tax is to be calculated separately for motor cycles and motor vehicles, though the trade certificates are for single category. If the trade certificates are for 10 vehicles (7 scooters and 3 cars) tax will be Rs.250/- +Rs.1000/- =Rs.1250/-.
- (ii) Tax under OMVT Act, 1975 as amended, is to be paid in addition to the fees under Rule -41 of M.V. Rules, 1989 as tax and fees are for different purposes and under different enactments.
- (iii) The concessional rate of tax under Section-5 applied only to the vehicles under the authorization of trade certificates. If at any time, the manufacturer or dealer has in his possession more vehicles than the number of trade certificates, for such excess vehicles full tax under Section-3 and 4 of OMVT Act, 1975, as amended has to be paid. Section 7 requires the issue of a tax token in respect of each vehicle covered by tax paid under Section-5 also and hence, vehicles in excess of such tax tokens are liable to normal tax under Section-3 and 3A of OMVT Act, 1975, as amended.

(c) **Temporary Tax:**

Every motor vehicle plying in Odisha has ordinarily to pay tax as per OMVT Act-1975 for the period of such stay within Odisha. Thus all vehicles entering the State of Odisha from other States are liable to pay Odisha tax from the date of such entry even if they had paid tax for that period in the other States.

- (i) The Government may, by notification, from time to time, direct that a temporary tax token may be issued in respect of transport vehicle plying temporarily in the State on payment of such tax and subject to such conditions as may be specified in the notification. But rate of tax shall not exceed as per principles provided under Sub-Section (3) (a) (b)(c) of Section-4 of OMVT Act, 1975, as amended.
- (ii) Where, in pursuance of any agreement between the Government of Odisha and Government of any other State, a goods vehicle enter the State of Odisha, the additional tax payable in respect of such vehicle shall be Rs.375/- for each entry. (Notification No.7160 dt.20.05.2002).

- (iii) The temporary tax can neither be refunded if the token is not utilized nor adjusted against other tax including quarterly tax, if any, paid on subsequent option of the owner to stay in Odisha permanently. (Rule-18 of OMVT Rules, 1976).

Chapter-IV

4.4 Notified Exemption

The Government have been empowered under Section-15 of OMVT Act, 1975, as amended, to make an exemption, reduction in the rate or other modification in regard to the tax payable -

- (i) By any person or class of person; or
- (ii) In respect of any motor vehicle or class of motor vehicle.

A list of such exemption and reduction are given in **Annexure -X**.

4.5 Payment of differential tax

If a vehicle is altered in its construction, design, adoption or in actual use, so that such alteration renders it liable to a higher rate of tax, the registered owner or the person in possession or control of vehicle is liable to pay the differential tax (Section -6 of OMVT Act, 1975 as amended) irrespective of a formal registration of alteration under Section-52 of M.V. Act, 1988. In determining the differential tax any broken period in a month shall be considered as a full month.

Alteration involving change in the rate of tax would arise in the following cases inter-alia:-

- (a) When there is a change in the design, construction or adoption of the vehicle, such as:
 - (i) RLW of a goods or a trailer combination is increased due to change in axle weight or size or number of tyres,
 - (ii) Change of engine or chassis resulting in higher pay loads,
 - (iii) ULW of a vehicle is changed,
 - (iv) Seating capacity of a public service vehicle is increased.
- (b) Change in manner of actual use such as, when:-
 - (i) A private carrier is used in the course of trade,
 - (ii) An omnibus subject to tax as a private vehicle is used as a public service vehicle,
 - (iii) Private car is used for carrying passengers on hire or reward (Government letter No.11507/T dt.15.07.1969) or for transport of goods (Manager Indian Express AIR 1945 Mod.446).

4.6 Rebate

A rebate of five per centum on the annual tax payable in respect of a motor vehicle shall be allowed if such annual tax is paid in advance. (Section -16 of OMVT Act, 1975, as amended).

- (i) This rebate is admissible only when tax for one whole year is paid at one time i.e., tax from April to the next year March is paid in advance on or before 31st March of the commencement of next financial year.
- (ii) Such payment should relate to a financial year and not any four consecutive quarters, as under the Act, year means a financial year only (i.e. from April to March)
- (iii) Such payment should be made in advance i.e. before due date of payment which had been defined as the date of expiry of the period for which tax has been last paid, and in cases where such tax had been previously paid, the date of acquisition of vehicles (or date of entry of incoming other State Vehicles), tax can be paid within the grace period of 15 days from the due dates of payments without attracting penalty under Section-13 (i) of OMVT Act, 1975, as amended. Such payment during the grace period will not entitle the owner to a rebate (S.T.A. Letter No.XX-MVT-18/76/12904 dt.19.06.1976).

4.7 Refunds

When any person has paid tax in respect of a motor vehicle, he shall be entitled to a refund under Section-II of OMVT Act, 1975, as amended:-

- (i) Where the period covered by an off-road declaration of a vehicle under Section10(i) of OMVT Act, 1975, as amended and accepted by the taxing officer, comprises any period for which tax has been paid in respect of that vehicle, for each complete calendar month of the period for which tax has been paid and which remained unexpired on the date of delivery of the said undertaking, of an amount equal to one-twelfth of the annual tax payable on such vehicle.
- (ii) Where excess tax has been paid for any period due to over-assessment by the taxing officer or otherwise, the amount paid in excess of the tax payable.
- (iii) Where after payment of tax in respect of a vehicle, it is found that the vehicle is not subject to tax, of the tax so paid.

- (iv) Where a vehicle pays life time tax in Odisha and shifted to some other State and paid again the life time tax in the State, in such a case of refund is admissible. (Sub-Section (4) of Section-4A of OMVT Act, 1975, as amended).
- (v) Where the registering authority refuses to issue a certificate of registration or where an authority prescribed or authorized to grant certificate of fitness refuses to issue or renew a certificate of fitness, the registration fee or the fee for the issue or renewal of the certificate of fitness paid shall be refunded. (Rule-29 of OMV Rules, 1993).

- (vi) Where the Regional Transport Authority refuses to grant or renew a permit, the fee for grant or renewal of permit, if any paid, shall be refunded. (Rule-49 of OMV Rules, 1993).
- (vii) No such refund shall be made unless the person claiming the refund has made an application in that behalf to the concerned taxing officer within one year from the date on which the refund became due.
- (viii) Any amount due to be refunded under (i) and (ii) above, at the option of the applicant, be adjusted towards tax due for any subsequent period.
- (ix) If any tax or penalty due from the applicant in respect of any previous period remains outstanding, the amount to be refunded shall be first adjusted towards the outstanding dues and the balance, if any, shall be refunded.

4.8 Due date of payment of tax and additional tax

The due date of payment of tax shall be the date of expiry of the period for which the tax and additional tax had been last paid and in cases where no such tax and additional tax had previously been paid, the date of acquisition of the vehicle or the date when such tax or additional tax is imposed by a law. For differential tax/ additional tax the due date of payment is the date on which alteration is made to the vehicle [Rule-9(1) of OMVT Rules-1976, as amended].

4.9 Penalties

If the tax due in respect of any motor vehicle has not been paid, the registered owner or the person having possession or control thereof shall, in addition to payment of tax due, be liable to pay penalty. But no such penalty shall be imposed without giving the party concerned a reasonable opportunity of being heard. (Section-13(1) & (2) of OMVT Act, 1975, as amended).

Where the tax and additional tax for any period in respect of a vehicle has not been paid and continue to remain unpaid for a period of fifteen days from the due date of payment, which shall be deemed to be the grace period for payment, the taxing officer shall impose penalty in respect of such vehicles as indicated in the table below:-

Sl. No.	Period	Amount of penalty
(i)	If paid within fifteen days after the grace period	Penalty to be charged at 25 per cent of the tax/additional tax due.
(ii)	If paid after fifteen days but within one month after the grace period	Penalty to be charged at 50 per cent of the tax/additional tax due.
(iii)	If paid after one month but within two months after the grace period	Penalty to be charged equal to the tax/additional tax due.
(iv)	If paid beyond two months after the grace period	Penalty to be charged double the tax/additional tax due.

[Rule-9(2) of OMVT Rules, 1976, as amended].

4.10 Offences

(i) Whoever:-

- (a) Uses a motor vehicle or keeps a motor vehicle for use without having paid the tax or differential tax in respect of such vehicle; or
- (b) Delivers in respect of a motor vehicle any declaration or undertaking wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated: Shall on conviction be punishable with fine not exceeding, for the first offence twice and for every subsequent offence, four times the amount of annual tax payable for the vehicle in respect of which the offence is committed.

- (ii) Whoever not being a person liable to pay tax drives a motor vehicle knowing or having reason to believe that the tax or additional tax payable in respect of such vehicle has not been paid shall, on conviction, be punishable for the first offence with fine which may extend to three hundred rupees and for every subsequent offence with fine which may extend to five hundred rupees.

(Section-20 of OMVT Act, 1975, as amended)

(iii) Other offences:

Whoever contravenes any of the provisions of OMVT Act and Rules framed thereunder shall on conviction, if such contravention is not punishable under Section-20 of OMVT Act, 1975, as amended, be punishable with fine which may extend to two hundred rupees. (Section -21 of OMVT Act, 1975, as amended)

4.11 Appeal's and Revision

- (a) Every order of assessment or penalty of the taxing officer is appealable (i) to the Chairman, STA of the concerned region against the orders/ directions of the taxing officers of sub region and (ii) to the Joint Commissioner, Transport (Taxation) Odisha, against the orders/directions of the taxing officers at the office of the STA Odisha within 30 days of communication of the relevant order and a fee of Rs.20.00 is payable thereon by cash.
- (b) An appellate order can be revised by the Chairman, STA on an application by the aggrieved party presented within 60 days of the said order together with a payment of ash receipt of Rs.20.00 (Section-19 of the OMVT Act, 1975, as amended). The Regional Authority may on his own motion call for the record of any case in which an order had been passed or a direction has been given by the taxing officer or

which relates seizure of the vehicle or in which an order had been passed by the appellate authority.

(Rule-22 and 23 of OMVT Rules, 1976)

4.12 Mode of recovery of tax and penalty

- Taxes additional taxes and penalties or other fees shall be paid inonlinePayment by bank draft or crossed cheques on Nationalized Banks/ State Bank may also be permitted by Government from such date as may be notified.
- Any tax due and not paid and any sum directed to be recovered by way of penalty may be recovered as arrears of public demand under Odisha Public Demand Recovery Act, 1962 or in accordance with the provisions contained in ScheduleII appended to the OMVT Act, 1975, as amended.
- Any tax levied under OMVT Act, 1975, as amended, shall be deemed to be a first charge on the vehicle to which it relates.
- The motor vehicles in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty or its accessories may be distained and sold, whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

(Section-14 of OMVT Act, 1975, as amended)

4.13.1 Classification of vehicles and taxation chart

Taxation Schedule -I appended to the OMVT Act, 1975, as amended has classified all motor vehicles into following six categories.

Item -1	--	Motor Cycles
Item- 2	--	Invalid carriages
Item -3	--	Goods vehicles
Item -4	--	Passenger vehicles
Item -5	--	Tractor-trailer combination
Item -6	--	Residuary category

In the classification of motor vehicles into one or the other of these six categories the following general principles will apply:-

- (a) It is the use to which the vehicle is actually put and not merely whether it is adapted or designed by the manufacturer or selling dealer for such use, that determines the classification of the vehicles (High Court of Odisha in the case of M/s Bolani Ores Ltd. Vs. State of Odisha).
- (b) The use of the vehicle in a particular manner even for a day in a month makes the vehicle liable to tax relevant to such use. That would fall within the meaning of alteration of the use of the vehicle. In such a case tax for that month would be

leviable at highest of the rates relevant to the two or more uses to which the vehicle was put.

4.13.2 Motor Cycles

Item-I of the taxation Schedule-I applies to motor cycles namely Bicycles and Tricycles. This category includes all or any of the following:

- (a) All two wheelers i.e., motor cycles, scooters, mopeds, motorized cycles, alongwith any side car or trailer unless used for invalid:
- (b) All three wheelers, motor cycles, except ☐ When used as invalid carriage.
 - When weighing more than 406 Kg. ULW and used solely for transport of goods in course of trade;
 - When used as motor car like an auto-rickshaw.

It should be noted that this item is the residuary category for all two and three wheeler motor vehicles while item-6 is the residuary category for motor vehicles with more than three wheels. **4.13.3 Invalid carriages**

Item-2 of the taxation Schedule-I covers all motor vehicles with an unladen weight (ULW) not exceeding 25 Kg. and adapted and used for invalids. In respect of invalid carriage of higher ULW rates under item-6 of the taxation Schedule-I will apply.

Invalid carriage owned and used by physically handicapped persons are exempted of tax.

4.13.4 Goods vehicles

- (a) A goods vehicle is a motor vehicle constructed or adapted for use or actually used for carriage of goods solely in addition to personal luggage of passenger. Such vehicles are either public carriages vehicles which carry goods for persons other than the owner, for hire or reward and private carrier which are used solely for the carriage of goods belonging to the owner or for the purpose of own business other than the transport business.
- (b) Item-3 of taxation Schedule-I applies to all goods vehicles subject to the following conditions:
 - The ULW of the vehicle should be more than 406 Kg;
 - The vehicle should be constructed or adapted for use and used solely for transport of goods;
 - Such transport should be in the course of trade.
- (c) The definition of a goods vehicle and the terminology used in Item -3 are similar but not the same as indicated below:-

- a vehicle constructed and adapted for transport of goods is a goods vehicle, whether or not it actually carries goods (State Vrs. T.M. Mahamed Kunju, Labbai, AIR 1948 Ked-249) but for satisfaction of taxation conditions i.e., it should have been constructed and adapted for use and also used for transport of goods. From this, it would appear that, a fiat car carrying radios for hire may be a goods vehicle requiring a permit, but may not be one liable to tax under Item-3, as it is not constructed or adapted for carrying goods solely.
 - While a goods vehicle is one used for transport of goods solely or in addition to passenger, transport of passenger is not within the ambit of Item-3 of the taxation Schedule -I (subject to the explanation thereunder).
 - For liability to tax, the goods should be transported in the course of trade. This does not restrict the use of the vehicle as a public carrier vehicle. Even a private carrier vehicle, used for transport of goods in the business of the owner attracts the provisions of this item. Thus all goods vehicles used in a commercial venture for carriage of goods of the venture will be taxable under this item.
- (d) Subject to (b) above, vehicles of all types will be covered by this item and includes:-
- A three wheeler motor vehicle with a van type body;
 - An ambassador van;
 - An articulated vehicle, i.e., a tractor to which a trailer is attached in such a manner that a part of trailer is super imposed on and a part of the weight of the trailer is borne by the tractor but does not include a normal tractortrailer combination;
 - A trailer attached to a goods vehicle, this is subject to additional tax in respect of any one of the main vehicle to which it is attached;
 - Under the explanation of this item, a vehicle is used for the carriage of the employees of the trader, in the course of their employment.

4.13.5 Laden Weight

- (a) In respect of all vehicles falling under this item, the rates of tax have been prescribed based on the slabs of the laden weight of the vehicles and load certified and registered by the registering authority (Section 2(a) of the OMVT Act, 1975). Thus, it is the same as the registered laden weight entered by the Regional Transport Officer in the certificate of registration under section 58(2) of the M.V. Act, 1988

(Though RLW is to be fixed for all transport vehicles, other than motor cars)
including stage and contract carriage, for the purpose of

Receipt Audit Manual (Motor Vehicle Tax) taxation, it has effect only for goods vehicles. But under section 58 of the M.V. Act, 1988 the RLW can not be different from that notified by the State Government. In fact, it is the maximum safe laden weight specified by the State Government with approval of the Central Government, by a notification for such make and model of a transport vehicle. Thus ordinarily the Regional Transport Officer has to fix the RLW in accordance with such notification of Government, subject to the permission accorded by the State Government to carry heavier loads in particular localities or types of vehicles.

- (b) The Government of India, in Ministry of Surface Transport Notification No.S.O.416 (E)/ dated 08.06.1989 have clearly specified the maximum safe laden weight of transport vehicles of all makes and models except motor cars and their maximum safe axle weights. Copy of above notification has been given in **Annexure-XI**. The maximum safe laden weight of a transport vehicle as given by the manufacturer has to be accepted as the gross vehicle weight of the said vehicle, subject to condition, that it does not exceed the total of maximum safe axle weights of all the axles of the said vehicle given by manufacturer and further the maximum safe axle weights given by the manufacturer does not exceed the maximum given the above notification. **[Circular-44/92 of S.T.A., Odisha]**

4.13.6 Passenger Vehicles

Item-4 of the taxation schedule applies motor vehicles plying for hire and used for conveyance of persons or passengers. These includes stage carriages/spare buses/deluxe stage carriages/ omni buses and contract carriages etc. used for the carriage of persons or passengers on hire.

(i) Stage carriages

Stage carriages means motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers, either for the whole journey or for stages of journey. Item 4(A) of Taxation Schedule -I of OMVT Act, 1975, as amended applies to all stage carriages for assessment of tax and additional tax.

In respect of stage carriages the following principles will apply:

- (i) Tax/ additional tax is based on the permit granted by transport authority under section 70 of M.V. Act, 1988.

- (ii) Tax/ additional tax is based on the total number of passengers (including standees), which the vehicle is permitted to carry under the permit and total distance covered in a day.
- (iii) The taxation Schedule-I excludes the driver and conductor for all stage carriages.
- (iv) Tax/additional tax at separate rates, for seating persons and for standees, are specified in the taxation Schedule-I under item 4(A). For seating persons the rate is based both on the number and the permitted distance. The rate for standees had no relevance to the distance permitted to be covered by the vehicle.
- (v) Standing passengers may be permitted to be carried in a stage carriage subject to the provisions of Rule-III of O.M.V. Rules, 1993, regarding the fixation of grabber and the maximum number of permissible with reference to the length of gang way. As per S.T.A.'s letter No.3512 dated 11.03.1968, 25% standees should be fixed on the total seating capacity of the vehicle.
- (vi) Where a vehicle plies under a permit the daily distance there in mentioned will be taken into account.
- (vii) Where the permit is between places, where distance has been wrongly noted, the route being actual distance between places referred to, the actual distance and not the noted distance will be taken into account.
- (viii) Where the permit is such that in a week or other interval, different daily routes and distances are permitted, the maximum distance that the vehicle could cover under the permit in any day will be taken into account.
- (ix) Where the vehicle has been granted more than one permit (permanent or temporary) unless some of the permits have been suspended or cancelled, all the permits are to be treated as running additionally and the total daily distance permitted in all of them put together will be taken into account. The fact, if any, that one of the route permits was not actually used has not relevance to M.V. Tax as it is based on the distance permitted to travel.
- (x) The distance permitted to be recovered by a vehicle in a day shall in the case of a motor vehicle plying without permit, be reckoned as exceeding 320 kilometers (Express) and the entire period during which the vehicle was without permit shall be taken into account for calculation of the tax and additional tax.
- (xi) Where in pursuance of any agreement between the Government of Odisha and the Government of any other State, tax in respect of any stage carriage, plying on a route partly in the State of Odisha and partly in such other State, is payable to the

Government of Odisha, the tax in respect of such vehicle shall be calculated on the total distance covered by the stage carriages on such route in the State of Odisha.

- (xii) Where in pursuance of any agreement between the Government of Odisha and Government of any other state a stage carriage is plying on a route partly in the State of Odisha and partly in such other state, notwithstanding anything contained in such agreement, such stage carriage is liable to pay additional tax and the additional tax payable in respect of such vehicle shall be calculated on the total distance covered by the stage carriage on such route in the State of Odisha in the following manner:-

- Vehicles which ply a distance not exceeding 160 Kms. in a day will pay Additional Motor Vehicles Tax for the distance covered in this state proportionate to the maximum distance fixed for the state. Monthly additional tax = $\frac{\text{Distance} \times \text{Seating capacity}}{160 \times 12}$

$$\left\{ \frac{\text{x Rate of additional tax (Annual)}}{160 \times 12} \right\}$$

- Vehicles which ply a distance exceeding 160 Kms. but not exceeding 240 Kms. in a day will pay additional tax for the distance covered in this state proportionate to the average distance of 200 Kms. Monthly additional tax = $\frac{\text{Distance} \times \text{Seating capacity} \times \text{Annual rate of Add. tax}}{200 \times 12}$

$$\left\{ \frac{\text{Annual rate of Add. tax}}{200 \times 12} \right\}$$

but subject to the maximum amount of Additional Tax fixed for the state.

- Vehicles which ply a distance exceeding 240 Kms. but not exceeding 320 Kms. in a day will pay additional tax for the distance covered in this state proportionate to the average distance of 280 Kms. Monthly additional tax = $\frac{\text{Distance} \times \text{Seating capacity} \times \text{Annual rate of Add. tax}}{280 \times 12}$

$$\left\{ \frac{\text{Annual rate of Add. tax}}{280 \times 12} \right\}$$

but subject to the maximum amount of additional tax fixed for the state.

- The vehicles which ply a distance exceeding 320 Kms. in a day will pay Additional Motor Vehicles Tax at the rates fixed for the state.[Rule 9(4) of OMVT Rules, 1976]

(xiii) When a stage carriages comes up for registration as such, it would be taxed for the minimum distance of 160 Kms., unit it acquires a permit, therefore it will be taxed on the basis of permit. (S.T.A.'s letter No.18475/TC dated 01.10.1974). (ii) **Deluxe stage carriage**

“Deluxe stage carriage” means an express stage carriage which is constructed and designed as per specification as may be notified by the Government from time to time in

the official Gazette, and the seats of which are laid out with the specifications mentioned in the Seventh Schedule-I appended to OMV Rules, 1993. Item -4(A) of Taxation Schedule-I appended to OMVT Act, 1975, as amended, also applies to the deluxe stage carriage for calculation of tax and additional tax provided that the additional tax in respect of a deluxe stage carriage shall be thirty per centum more than that of an express stage carriage.

(iii) Spare Bus

A reserve stage carriage or a spare bus permitted as such in relation to a route permitted for plying for substitution during break down of a regular bus on the said route. Such a spare bus also requires a permit and can not ply on a route for which it is not permitted. The tax payable shall be Rs.122.00 for every person or passenger which the vehicle is permitted to carry, if the taxes for corresponding period in respect of all regular stage carriages covered by valid permits have been paid irrespective of the stoppage or otherwise of the vehicles.

(iv) Omni Bus

Omni Bus means any motor vehicle constructed or adapted to carry more than six persons excluding the driver. For an omni bus, not being a private service vehicle or an educational institution bus, kept for use in respect of which no permit is granted on application under the Motor Vehicle Act, the tax payable shall be rupees six hundred per seat per annum, excluding the driver and conductor.

(v) Contract Carriages (Motor Cabs, Trekkers, Bus, Mini Bus or Matadors)

Contract carriage means a motor vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract, whether expressed or implied, for the use of such vehicle as a whole for the carriage of passengers mentioned there in and entered into by a person with a holder of a permit in relation to such vehicle or any person authorized by him in this behalf on a fixed or an agreed rate or sum on a time basis, whether or not with reference to any route or distance, or from one point to another, without stopping to pick up or set down passengers not included in the contract anywhere during the journey. Item-4(B) of Taxation Schedule-I applies to these vehicles for calculation of tax and additional tax. In these cases, the tax and additional tax will be based on the number of passengers which the vehicle permitted to carry excluding driver in respect of seating capacity either less than twenty five person or more than twenty five person.

[GOIC&T(T)Dept. No. 7853/LC-TR/10/2017/T Dated the 24.11.2017]

(vi) Private Service Vehicle

If the vehicle is intended or likely to be used by the owner for the purpose of carrying persons for or in connection with his trade or business, it comes under the category of “Private Service Vehicle” as defined in section 2(33) of M.V. Act, 1988.

Item 5A of Taxation schedule -I applies to these vehicles for calculation of tax. The tax will be based on the sitting persons, which the vehicle is permitted to carry excluding the driver.

(vii) Educational Institution Bus

Educational Institution Bus means an Omni Bus, which is owned by a college, school or other educational institution and used solely for the purpose of transporting students or staff of the educational institution in connection with any of its activities. For calculation of Tax, item 5(B) of Taxation Schedule-I applies in these cases taking into account for every sitting person excluding the driver, the vehicle is permitted to carry.

4.13.7 Tractor and Trailers

Item-5 of the Taxation Schedule-I applies to tractor-trailer combination. A tractor used single is not a transport vehicle and as such is liable to tax only under item-6 of Taxation Schedule-I. But a tractor-trailer combination becomes a transport vehicle and item 5 applies (except when it falls to be classified as an articulated vehicle when item 3 of the Schedule-I will apply). Such a combination is liable to tax on the basis of laden weight and all the principles applicable to the calculation of such laden weight in the case of goods vehicles under item 3 of the schedule will apply mutates mutandis. The main differences are:

- (i) The sum to which such a combination is put need not be in the course of trade, though it should be used for haulage only.
- (ii) The combination is to be reckoned with reference to the largest number of trailers proposed to be drawn by the tractor. This does not mean the maximum number of the trailer, the tractor can drawn at a time. If two or more trailers are used separately or can jointly or in any combination with the tractor, all such trailers will be bracketed with the particular tractor and the total laden weight determined. No tractor shall draw more than three trailers (Rule 150 of OMV Rules, 1993).
- (iii) In calculating the laden weight of such combination, first the unladen weight (ULW) of the tractor is to be determined and with that the certified laden weight of the trailers proposed to be drawn is to be added. Such total weight is to be made to determine the combined laden weight for the purpose of taxation.

4.13.8 Residuary vehicles

Item 6 of Taxation Schedule-I applies to all other vehicles not falling under the first five categories. These vehicles, the purchasers of which want to use the vehicle for personal use, i.e., for use by self and his family members, are falling under Item 6 of Taxation Schedule -I for the purpose of taxation. Extra tax shall be payable in respect of such vehicle used for drawing trailers as per above item-6.

4.14 Fixation of seating capacity

The prescribed norms to fix the seating capacity at standees in passenger vehicles are detailed in Rule -108 to 112 of OMV rules, 1993.

4.15 Tyres

The rate of tax in respect of motor vehicles of the description mentioned in Item 1 to 6 of Taxation Schedule -I of OMVT Act, 1975, as amended, which are fitted with nonpneumatic tyres shall be 40 per cent more than the rate specified for similar class of vehicles fitted with pneumatic tyres.

Detail of Vahan/Sarathi with Audit procedure.

Introduction

The VAHAN & SARATHI are conceptualized to capture the functionalities as mandated by Central Motor Vehicle Act, 1988 as well as State Motor Vehicle Rules with customization in the core product to suit the requirements of the States and UT's. The Ministry of Road Transport and Highways entrusted National Informatics Centre the task to standardize the underlying core schema/product for Vehicle Registration (VAHAN) and for Driving Licenses (SARATHI) and compilation/consolidation of data with respect to Vehicle Registration and Driving Licenses of a state in State Register and of all states in the National Register, with the objective of improving the quality of service delivery to the citizen and the quality of work environment of the Road Transport Offices (RTOs). This project was a pioneer in e-Governance projects initiated way back in 1992. However, it picked up momentum about 2002 and as on date this has been rolled out almost all the RTO's of all the states and UT's in the country.

Vahan and Sarathi

Vahan and Sarathi were two applications developed as standalone desktop systems to computerize the operation of the RTO's relating to vehicle registration and driving license respectively. State Registers (SR) & National Register (NR) have been established as a centralized database for Vahan & Sarathi related data at the State level and National level respectively. All the information being captured at RTOs/DTOs level in a state are being replicated to the SR of that state. This supports the data consolidation for RTOs/DTOs to SR and updation of data in RTO's from SR. The collected data at the State level provides information for operational and tactical decision making. The data from the state registers is consolidated in the National Register (NR). NR is connected to the SR's through high availability NICNET backbone.

Subsequently, in 2012, the website <https://sarathi.nic.in> (Sarathi on Web - SOW) has been launched to enable single point of presence for online submission of requests for learner's license, driving license and driving test slot booking for almost all of the states. Various states are in different state of readiness with respect to delivery of online services to citizens related to vehicle registration and driving license. They also have separate portals/websites at state level for delivery of road transport related online services. Similarly <https://vahan.nic.in> website enables delivery of online services relating to national permit, search for vehicles across India based on various parameters as well as various statistical and analytical reports related to vehicles and road transport.

Objectives

To automate all Vehicle Registration and Driving License related activities in transport authorities of country with introduction of smart card technology to handle issues like interstate transport vehicle movement and to create state and national level registers of vehicles/Driving License (DL) information. Citizens would benefit as they would be able to apply for driving license and vehicle registration related services online and better quality of services at RTO's

Audit procedure for vahan and sarathi

These are a list of online services being delivered through the Vahan and Sarathi applications or through Sarathi on Web and Vahan on Web portals for audit check for its correctness and procedural irregularities.

- Online Services for Driving Licenses
- Application for New/Duplicate Learner's License
- Application for correction of information printed on License
- Application for Change of Name in Learner's License
- Application for Permanent Driving License
- Application for Change of Biometrics
- Application for No Objection Certificate □ Online Services for Vehicle Registration
- New Vehicle Registration application by the authenticated dealers
- Application for Change of address in RC
- Application for Transfer of ownership
- Issue and Renewal of fitness certificate
- Application for Clearance Certificate
- Application for No Objection Certificate
- Application for Issuance of Duplicate RC
- Reservation for an advance registration number
- Online payment for registration related fees and taxes
- SMS based Challaning of Vehicles
- MIS Reports on Driving Licenses & Vehicle Registration

Detail audit check on above points has been described in Chapter-V.

Outcomes/Conclusion

The Vahan & Sarathi Software has automated all the processes at the RTO level thereby making the delivery of services faster and transparent. This has considerably reduced the waiting time and number of visits required for availing any service.

CHAPTER - V

ASSESSMENT PROCEDURE AND AUDIT CHECK

5.1 Driving Licence

Ordinarily a learner's licence is initially applied for by intending parties and on payment of prescribed fee, the learner's licence is issued after entry in the sarathi database of learner's licences. Such licences remain valid for 6 months and can be renewed for equal periods on further payment of prescribed fee each time. The first issue of a permanent driving licence is made only after driving test with prescribed testing fee and licence fee. Such licences are issued after entry in the register of driving license and renewal made on payment of prescribed renewal fee similarly recorded.

5.2 Audit Checks

In audit of driving licence, the following points shall be seen in sarathi database.

- Application for a driving licence is made in Form 4 and is accompanied by the documents prescribed in Rule 14 of Central Motor Vehicles Rules, 1989.
- That the learner's licences have been issued or renewed after payment of prescribed fees.
- That no such learner's licence or renewal is issued for a period longer than 6 months at a time.
- That there is a proper stock account of all learner's licences and all issues are verifiable with the entries in the Sarathi software's application/database.
- That all fresh issues of permanent licences were supported by applications in Form-A and prescribed fee.
- That the grant is preceded by a test of competence in each case, for which the prescribed fee was deposited in advance.
- That all renewals are applied for within 30 days of the expiry of the existing licence, supported by prescribed fee.
- That in cases of delayed applications, the full fee is charged, unless waived by the licencing authority for recorded reasons.
- In all cases of exceeding 5 years in renewal, test of competency is insisted upon, with liability to pay prescribed testing fee unless waived by the licencing authority for recorded reasons.
- Duplicate licences are issued on payment of the prescribed fee and after due verification.

- That all renewals in respect of driving licences belonging to other states are preceded by a proper driving test, for which the prescribed fee was deposited in advance
(S.T.A.'s letter No.28883 dated 24.12.1998).
- That all driver's badges are issued on payment of prescribed fee and that a proper account of badges are kept.

5.3 Conductor's Licence

A conductor licence is issued and recorded in the same way's as driving licence. The checks to be exercised in the audit thereof are also analogous to those for licences (badges to driver's of public service vehicles) for the issue of licences, renewal, badges and duplicates of licences and badges.

5.4 Registration of Motor Vehicles

On receipt of the application for registration in Form -20 accompanied by the documents as prescribed in Rule -47 of the M.V. Rules, 1989, a particular page in a Register of Registration in Form -24 is filled in from the particulars of the application. This register contains pages with a continuous printed serial number. One page is allotted to each vehicle newly registered indicating the registration number of vehicle. Simultaneously a registration certificate is prepared. The Regional Transport Officer checks up all the requirements as per M.V. Act, 1988 and O.M.V. Rules, 1993 before registering the vehicle and the registration certificate which is subsequently prepared, issued to the person concerned. A separate Register of Registration is maintained for vehicles registered in another region, but paying tax to the Regional Transport Officer of the region and other state vehicles.

5.5 Audit Scrutiny

In audit of registration cases it should be seen that whether:-

- There is a systematic survey of vehicles. In particular organization holding special type of vehicles, it has to be seen that such vehicles are and have been got registered.
- All registrations are preceded by applications in prescribed form containing all required particulars.
- For every registration, registration fees is collected at the prescribed rates.
- All particulars as per sale letter (Form-21) have been noted in the general register and contain all information affecting the tax liability of the vehicles.
- The special particulars required to be recorded on Registration of Transport vehicles under section -58 of M.V. Act, 1988 are distinctly recorded to avoid misuse of these vehicles and evasion of taxes.

- In the case of temporary registration, it has to be seen:-
 - (a) That the validity of registration does not exceed one month and the prescribed fee has been paid.
 - (b) That the renewal of temporary registration is not granted in any case, except for body building of chassis.
- There is a proper account of certificates of registration and all issues are tallied with the new registration (on duplicate copies)
- The required fees for assignment of new registration marks, for transfer of ownership of vehicles, for the alternation in motor vehicles and for issue of duplicate registration certificates are realized at prescribed rates.
- The required fees for supplying copies of registration or copies of records of registration are collected at prescribed rates.
- As per provision of section 41 of the M.V. Act, 1988, certificate of registration, issued to a non-transport vehicle shall be valid for a period of 15 years and shall be renewable as per prescribed procedure under Rule -52 of the M.V. Rules, 1989. Whether prescribed fees for renewal of registration together with fees for testing vehicles and grant/renewal of certificate of fitness are realized, while granting renewal of certificate of registration. (S.T.A.'s letter No.16522/TC dated 30.10.2001).
- The R.L.W. of other State Transport vehicles have been revised with reference to the Government of India, in Ministry of Surface, Transport Notification No. S.O.416(E)/ dated 08.06.1989.
- The R.L.W. has been noted correctly in the Registration certificates as per above Notification, dated 08.06.1989 with reference to the safe laden weight certified by the manufacturer.
- The vehicles have been re-assigned Odisha Registration marks after 12 months under the provisions of section -47 of M.V. Act, 1988 and monetary effect involved in it under the provisions of Rule-54 of M.V. Rules, 1989.
- In the case of trailers registered independently, the trailers have been related to particular tractors and the particulars of registration numbers of the tractors by which the trailers were drawn have been noted in the General Registration volumes and the combined laden weight is correctly fixed.
- The prescribed fees (Para -2.8.2) for reservation of the registration number, notified by the Transport Commissioner under clause (i) of sub-rule-3 of Rule-14 of O.M.V. Rules, 1993 are correctly realized.

- The standees have been correctly fixed in respect of every stage carriages in accordance with Rule -11 of O.M.V. Rules, 1993 and S.T.A.'s letter No.3512 dated 11.03.1968.
- The seating capacity and standees have been generally uniform in respect of all similar stage carriages with equal floor area.
- The prescribed procedure has been followed in recording all alterations to Motor vehicles.
- In respect of vehicles migrating to other states and retained there for a period exceeding 12 months, the registering authority of other States are required to assign a fresh registration mark of that state, to these vehicles. The registering authority of other states has to mark formal reference to the original Registering Authority asking for the objections, if any, for the assignment of fresh registration mark. It may be seen whether the no objection certificate has been issued after clearing the dues to this state as per Section -48 of the M.V. Act, 1988.
- In respect of registration of Assembled vehicles, the following points may be seen:-
 - (a) Sources of receipt of engine and the registration number of the vehicle from which the engine has been removed.
 - (b) The registration number of the vehicle from which the engine was removed has been cancelled.
 - (c) If any arrears are outstanding against that vehicle.
- That whenever cancellation of registration mark is made, action has been taken to determine and realize all Government dues against the vehicle promptly (Based on RA-II-Circular No. MVT-2246 dated 16.12.1976).
- Whenever the number, nature of size of the tyres attached to transport vehicle changes, it no longer accords with laden weight or the axle weight as determined earlier and the registering authority must enter in certificate of registration a revised registered laden weight and registered axle weight. In this connection Notification No.8.4.416(E) dated 08.06.1986 issued by Government of India, in Ministry of Surface, Transport, laying down the criteria for fixing safe laden weight on the basis of tyre size to be seen.
- No exemption of registration fee is allowed to Central Government vehicles.
- In the case of registration of vehicles under the 'Hire purchase System' a note in respect of the agreement on the hire purchase is required to be recorded on the certificate of registration. It is to be seen that the prescribed fee for above recording is collected.

5.6 Trade Certificate

The registering authority, on receipt of application from a manufacturer or dealer in motor vehicles may grant a trade certificate to the extent applied for and make a note of these in the Register of trade certificate.

5.7 Audit of Trade Certificate

In the audit of these trade certificate, it should be seen that:-

- (a) There is systematic survey of dealers of motor vehicles by the registering authority to ascertain their liability to take out trade certificates.
- (b) Requisite fee and tax has been paid for the trade certificates applied for and issued.
- (c) Trade certificates are taken out not only by the dealer but also the sub-dealers of the main dealer.
- (d) Where the existing dealer/sub-dealer has not renewed the certificates, the reasons therefore have been investigated by the registering authority and liability determined.
- (e) The nature of vehicles used at the time is not in excess of the trade certificates issued and all vehicles under the trade certificates are used for the specified purposes only.
- (f) There is a proper account of trade certificates and the issues tally with trade certificates granted and fees realized.

5.8 Fitness Certificate

The Motor Vehicle Inspector maintains the following records:-

- (1) Register for issue and renewal of fitness certificates
- (2) History sheet of vehicle in the vahan database, the records in the registers mentioned at (1) inter-alia, the vehicle number, class and the period for which the fitness granted. In the history sheet, in vahan database he mentions the date of issue of fitness certificate, date of expiry, date and place of re-inspection fixed for the vehicle. The Regional Transport Officer maintains the register of application in vahan database for fitness certificates.

On receipt of the application of Form-61 for grant/renewal for fitness, the Registering Authority forwards the application to the Inspector of Motor Vehicles, who will ultimately grant/renew the fitness certificate after ensuring that the prescribed fees has been realized.

5.9 Audit of Fitness Certificate

In this connection the following checks are to be exercised, in audit:-

- The prescribed fees for inspection of a vehicle for grant or renewal of certificate of fitness have been realized.

- In cases where there is delay in application and in production of vehicle for inspection, it should be seen that the Registering Authority and the Inspector of Motor Vehicles respectively have considered them for imposition of penalty and the prescribed penalty wherever imposed is realized.
- Fitness certificate have been obtained for all transport vehicles for which permits have been granted.
- It should be seen that the application for the grant or renewal of certificate of fitness accompanied by tax clearance certificates.
- There shall not be more than one certificate of fitness in respect of any motor vehicles.
- Duplicate copies of certificate of fitness certificate have been issued on payment of prescribed fees.
- There is a proper account of fitness certificate and the certificates issued tally with the entries in the register of issue of fitness certificates.
- History sheets of the vehicles in vahan database are properly maintained.

5.10 Permits

After scrutiny of application for permanent or temporary permits, permits are issued by Regional Transport Authority or State Transport Authority and details of permits are noted in the permit register. Separate registers are maintained for extension, renewal etc. of permits.

The Regional Transport authority maintains the following in data in Disha database relating to permits:-

- (i) Permanent Permit Application Register.
- (ii) Temporary permit Application Register.
- (iii) Application register for extension of permits (iv) Application register for replacement of permits.
- (v) Permanent Permit Register.
- (vi) Temporary Permit Register.
- (vii) Register of extension of Permanent Permits.
- (viii) Register for extension of route in the Permanent permit.
- (ix) Register of Transfer of Permit.
- (x) Register for the issue of Duplicate Permit, and
- (xi) Register for replacement of vehicles in the Permit

State Transport Authority maintains the following data in database for permits issued under reciprocal arrangement, non-reciprocal arrangement and under scheme of

National Permits. Permanent permits are issued under reciprocal agreement and under the scheme, whereas temporary permits are issued under non-reciprocal arrangements.

- (i) Application data for Permanent Permit.
- (ii) Application data for Temporary Permit.
- (iii) Permanent Permit data.
- (iv) Temporary Permit data.

For issuing permanent permits authorizing plying of vehicles in more than two regions within the State, the State Transport Authority maintains the same set of data as is done by the Regional Transport Authority for issue of permanent permits within the region. Separate classes of permits are issued to different types of transport vehicles as indicated in Para 2.9.8 on realization of different kinds of taxes and fees.

5.11 Audit of Permits:

The following points should be seen while conducting the audit of permits:-

- (i) The prescribed procedure for granting the permit has been followed in each case.
- (ii) The application of permit shall be accompanied by the motor vehicles documents like the registration certificate of the vehicle, fitness certificate, and insurance certificate together with tax clearance certificate.(Rule 84(2) of O.M.V. Rules, 1993)
- (iii) The prescribed application fee has been paid on each application for permit.
- (iv) The prescribed permit fee has been paid in respect of all the permits granted.
- (v) The duration of permit is within the statutory limitations.
- (vi) Temporary permits are not issued for a period in excess of 4 months on each application.
- (vii) All renewals (other than temporary permits) are covered by requisite application and on payment of permit fees.
- (viii) All transfers of permits are accompanied by proof of payment of the prescribed transfer fee.
- (ix) The fees for the permits are correctly worked out with reference to number of regions covered.
- (x) All permits (and entries in the permits data) contain full and unambiguous information regarding the particulars affecting the M.V. tax leviable on the vehicle e.g. the seating capacity, standees, routes distance, route terminals, number of daily trips, reserve stage carriages and their carrying capacity, maximum safe laden weights.

- (xi) All transport vehicles ply with permits granted after payment of permit fee and vehicle exempted from permits are strictly within the ambit of the exemption in Section -66 of the M.V. Act, 1988.

5.12 Motor Vehicles Taxes

On receipt of declaration with the payment of taxes, the Registration, data, Registration Certificate Book data and the receipt cheque/cash are verified with the declaration. The assessment of tax will be done on the basis of this declaration which will be noted in the G.R. volume as well as in database in vahan and a tax token is prepared by filling the tax token form. The fact of payment of tax and the issue of a tax token for a quarter is included in database under attestation of the Regional Transport Officer including the amount and the period up to which tax has been paid.

The off-road intimation given under Section-10 of the O.M.V.T. Act, 1975, as amended is to be noted in the off-road register/ vahan 04 database and an endorsement of the off-road intimation is to be made both in the Registration Certificate and in the off road database after examining inter-alia that such intimation has been filed in time. The list of off-road vehicles should be circulated in the first week of the month and when vehicle release from off-road, the entry should be made in the off-road register as well as in the off road database.

Before issuing tax token for the current period, if it is found that tax has not been paid for a particular period and no off-road endorsement has been made for that period in the database a demand notice is issued to the party for payment of taxes, with penalty under Section-13 of the O.M.V.T. Act, 1975, as amended read with Rule-9 of the O.M.V.T. Rules, 1976. Separate files are maintained for each such case. For watching recovery of taxes and penalty a Register of demand notices and a penalty register are maintained. The fact of non-payment of tax for a certain period is also noted in the registration certificate book before it is returned to the holder.

As the tax for a vehicle registered in one region may be paid in another region and as the record of payment of taxes is maintained by the collecting Regional Transport Officer, it is necessary that a quarterly verification of payment of tax is made to keep the records of taxes of vehicle maintained by the registering authority up -to-date. For this purpose, the Registering Authority is required to intimate to other Regional Transport Officers the numbers of vehicles for which taxes have not been received by him, indicating the particular period for which these were not received. The other Regional Transport Officers are also required to verify their records and give a similar intimation to the

Registering Authority about the collection of taxes of these vehicles by him, so that the Registering Authority may keep the record of taxes of these vehicles up-to-date. The staff dealing with the taxation also maintain a Refund Register to note also cases of refund of taxes.

5.13 Audit of New Acquisition

New acquisitions include vehicles, newly purchased or acquired or assembled or brought into State of Odisha. As taxation, generally depend on the records of registration, such records should be examined closely to see that:-

- the vehicle has been classified correctly with reference to the nature of construction, purchase or other documents, the use to which it is proposed to be put.
- When the purchaser of the Vehicle wants to use the vehicle purely for personal use or intends to use the vehicle as 'Private Service Vehicle', he shall file an undertaking in form of an affidavit before the Registering Authority to that effect. If at any time it is found that the vehicle is used in contravention of the above undertaking, the owner of the vehicle shall be liable to pay tax and penalty leviable as per use from the date of registration. (S.T.A.'s Circular No.57 of 1996).
- The U.L.W. and R.L.W. have been correctly noted.
- Tax has been calculated from the date of purchase etc. and not merely from the date of registration and during that period the classification of vehicle is determined properly.
- All vehicles falling within the definition of a motor vehicle under the Act are brought to correct taxation record by a systematic review.

5.14 Audit of Taxes on Vehicles: General points

In the audit of assessment of taxes of existing vehicles, the following points should be seen:-

- (i) The categorization of vehicles was correctly done and where change of classification was brought about, whether it was correctly re-classified and from the correct date.
- (ii) The tax has been realized at the correct rates as indicated in the Schedule-I to O.M.V.T. Act, 1976, as amended.
- (iii) The fact of realization of taxes and additional tax in respect of vehicles has been noted in the Register of Registration Certificates under the attestation of the Regional Transport Officer, indicating the amount of tax realized, the period to

Receipt Audit Manual (Motor Vehicle Tax) which relates and the number and the date of cash receipt and Registration marks of vehicle.

- (iv) If the tax for certain period (as will be evident from the noting in the Register of Registration Certificate) has not been paid nor the arrears have been noted in the register of Demand notices, the off-road register is to be consulted, if the off-road intimation was duly received and accepted. If there is no such off-road there is escapement of tax collection, the regions for which have to enquire into.
- (v) The rates of tax have been correctly applied, and any differential amount demanded promptly.
- (vi) Tax is calculated for full month in respect of any broken period of a month.
- (vii) The tax is realized for the entire balance of the quarter (or half year) irrespective of the period of proposed stay.
- (viii) Tax has been paid within the due date.
- (ix) In the case of vehicles, whose annual rate of tax does not exceed Rs.500/-, tax has been realized either annually or for a period of two quarter at a time.
- (x) At the time of payment of tax, all documents required to be furnished by law have been enclosed and correctly endorsed.
- (xi) One time tax at the rate equal to ten times the annual rate of tax in respect of motor vehicles covered by item-1, 2 and 6 of schedule-I of OMVT Act, 1975, as amended, has been realized.
- (xii) Monthly tax/ additional tax in respect of stage carriages is being accepted correctly. A ready reckoner for calculation of monthly tax/ additional tax in respect of stage carriages has been given in Annexure -VII
- (xiii) Monthly tax/ additional tax in respect of contract carriages is being accepted.

5.15 Audit of classification of vehicles

In checking the correctness of classification of Motor vehicles for the purpose of M.V. Taxes, the following general points should be seen:-

- All two wheelers and every three wheeler excepting those mentioned in Para 4.13.2 are classified under item-I of Schedule-I, appended to OMVT Act, 1975, as amended.
- Separate additional tax is levied for a sidecar to be fixed to a motorcycle.
- All other Motor vehicles are classified under the residuary category No.6 of Schedule -I only after they are verified as not satisfying the conditions in other categories.

- All three or more wheeled goods vehicles are classified in item-3 of schedule -I, if the ULW is over 406 KG. and are used in the course of trade. Thus every such vehicle used for transport of goods of a businessman or undertaking would fall under this category. Detailed explanation of the principles of classification of a goods vehicle under item-3 of schedule -I has been indicated in Para 4.13.4.
- All vehicles intending to carry passengers on hire are classified under item 4 of the taxation schedule-I appended to the OMVT Act, 1975, as amended.
- Such vehicle is classified as a stage carriage/ deluxe stage carriage or contract carriage with reference to its intended use and also nature of permit issued.
- Where a stage carriage having a regular stage carriage permit is issued with a contract carriage permit temporarily it will be liable to tax at the higher stage of the rates applicable for that month or months.
- A tractor-trailer combination is always classified under item-5 irrespective of the nature of goods or purpose of transport.
- If a motor vehicle is intended or likely to be used by the owner for the purpose of carrying persons for or in connection with his trade or business, such motor vehicle is classified as 'private service vehicle' under item-5A.
- Educational institution buses are classified under item-5B.
- Every vehicle, otherwise falling under item-6 will be a goods vehicle or passenger vehicle, if it carries goods in the course of trade or passenger for hire for any period. Then for that whole month (or months) tax is to be levied at the rates under item-3 or 4 as the case may be.

5.16 Motor cycle

In the audit of taxes on motorcycle, it should be seen that:-

- The ULW has been correctly determined and applied to vehicles of same make and model and on the basis of maker's documents.
- The side cars are taxed additionally as prescribed.
- The ULW includes the weight of all ordinary tools and equipment.
- Tax has been correctly determined with reference to such ULW.

5.17 Goods vehicles

In checking the tax levied on goods vehicles under item-3 of the schedule, it should be seen that:-

- (1) In cases where the maker's documents are available gross vehicle weight as certified by the manufacturers is checked from these documents.

- (2) The gross vehicle weight tallies with the sum of axle weights as certified by the manufacturer according to those documents.
- (3) The gross vehicle weight of similar makes and models are not differently recorded by mistake or otherwise.
- (4) The maximum safe laden weight of a transport vehicle as given by the manufacturer has to be accepted as the gross vehicle weight of the said vehicle, subject to condition that it does not exceed the total of maximum safe axle weights of all the axles of the said vehicle given by manufacturer and further maximum safe axle weights given by the manufacturer does not exceed the maximum given in the notification dated 08.06.1989.
- (5) In cases where the maker's documents are not available, the ULW is first determined on reliable evidence, or in its absence on actual weighment including all tools and equipment ordinarily carried.
- (6) Tax has been correctly determined with reference to such RLW.
- (7) In very case where the RLW has been revised, the revision is applied from the date of revision, if it is due to alteration of the vehicle and from inception, if it is due to initial wrong fixation of RLW.
- (8) In the case of all vehicles coming from other states the RLW as recorded by the Transport Authority of the other states is revised in accordance with above Notification, as in the case of new vehicle.
- (9) Where the permitted load on the basis of special permits issued on any road or route is more than the RLW so recorded, such higher load is taken into account for taxation.

5.18 Passenger vehicles

In auditing the levy of taxes on passenger vehicles, the following points should be seen:-

- (1) In the case of stage carriages both driver's seat and conductor's seat are excluded for assessment of tax and additional tax.
- (2) In the case of contract carriage, only driver's seat is excluded for assessment of tax, having seating capacity of not more than six persons. In other cases driver's seat and conductor's seat are excluded for assessment of tax and additional tax.
- (3) In all cases, the relevant permit or permits should be verified from the permit register to know the seating and standing capacity permitted and in the case of stage carriages the route and distance permitted to be covered should also be taken into account.

- (4) All enforcement check reports should be closely examined to see whether any vehicle has plied without a permit or in excess of permit or in a route included in the permit.
 - (5) In cases of vehicles found plying for any period without any permit, the numbers of passengers have been determined with reference to the maximum seating capacity permissible plus, where standees have been fixed, the maximum standees so fixed and recorded in the G.R. volume. The distance for assessment in such a cases is to be taken as above 320 K.M. (Express) per day.
 - (6) In case of vehicles found plying for any period in areas not permitted to that extent, it has been treated as a vehicle plying without permit for that period and taxed as at (5) above.
 - (7) The entire period for which there was no permit should be taken as taxation period in respect of vehicles at (5) and (6) above.
 - (8) Tax and additional tax at specified rates have been realized in respect of stage carriages, contract carriages and spare buses.
 - (9) In the case of stage carriages, the permissible extent of spare buses subject of concessional rate of tax has been correctly determined (one for every block of not less than 5 regular buses), and such spare buses are covered by specific permits.
 - (10) In such cases, the permit specifies clearly the places to be covered and the number of daily trips and daily permitted distance.
 - (11) The permitted daily distance has been correctly computed with reference to State Transport Service (STS) timetables or other authentic data.
 - (12) Where the stage carriage plies with more than one permit, the distance is computed by adding the distance which the vehicle is allowed to ply under those permits on any day.
 - (13) If a stage carriage having a permanent permit is granted with temporary permit, the combined distance of both the permits shall be taken into consideration for the purpose of assessment of tax.
- [S.T.A.'s Circular No.18475/TC dated 01.10.1974]
- (14) Where the permits are such, that different daily distances are noted for different days of the week (or month etc.), the maximum distance allowed to ply in any day has to be taken into account for assessment.
 - (15) In respect of Odisha based vehicle paying Odisha Tax, under an Inter State agreement, tax is calculated on the basis of the distance of the permit covered in Odisha.

- (16) Stage carriages plying under reciprocal transport agreement will pay additional tax as per the rates mentioned at Sub-Rule -4 of Rule -9 of OMVT Rules, 1976.
- (17) In the course of any general revision of seating or standing capacity of passenger vehicles, such fixation has been done uniformly in all vehicles of same make/model with equal floor area unless the condition of the engine otherwise justifies and such reasons have been recorded.
- (18) In respect of a deluxe stage carriage, the additional tax is calculated by adding thirty per centum more than that of an 'Express stage carriage'.

5.19 Tractors and Trailers

In checking the tax liability of tractor-trailer combination it should be seen that:- (i)

All trailers registered have been specifically linked with particular tractors.

- (ii) A tractor has been linked with all the trailers it is supposed to be attached to.
- (iii) Laden weight is determined with reference to such combination of a tractor and the trailers so linked.
- (iv) The laden weight has been determined by sum total of ULW of the tractor and laden weight of all the trailers as certified by the manufacturer.
- (v) No tractor shall draw more than three trailers.
- (vi) An articulated vehicle is not treated as a tractor-trailer combination but as a goods vehicle under item-3 of the taxation schedule.
- (vii) The tax under this item is realized from the date on which the first trailer is acquired and such tax is revised each time, when further trailers are added.
- (viii) The rate of tax has been correctly calculated.

5.20 Private Service Vehicle

In checking the tax liability of private service vehicle, it should be seen that:-

- (i) The vehicle is used by the owner for the purpose of carrying persons for or in connection with his trade or business.
- (ii) All enforcement check reports should be closely examined to see, whether any private service vehicle is used by the owner for the purpose of carrying persons or in connection with his trade or business.
- (iii) The tax is based on the sitting persons, which the vehicle is permitted to carry excluding the driver.

5.21 Educational Institution Bus

In checking the tax liability of educational institution Buses, it should be seen that:-

- (i) The vehicle is registered in the name of college, school or other educational institution.

- (ii) The tax is based on the sitting persons, which the vehicle is permitted to carry, excluding the driver.

5.22 Other (Class-6) Vehicles

In these cases audit should see that:-

- (i) The vehicle properly falls under this category.
- (ii) The U.L.W. has been correctly determined from the makers documents or by actual weighment or other authentic records.
- (iii) The rate of tax has been correctly worked out on the basis of the prescribed slabs as specified at item-6 of Taxation Schedule -I, appended to OMVT Act, 1975, as amended.
- (iv) All trailers have been taxed additionally.
- (v) Life time tax i.e. 10 times of annual tax has been correctly realized.

5.23 Off-road Declaration

In examining the cases where no tax was recovered on the ground of off-road declaration, audit should see that:-

- (1) Every period for which tax was not realized is covered by an off-road declaration.
- (2) Such declaration has been issued by the registered owner or the person having possession or control of the vehicle and not by any other person.
- (3) It has been made in the prescribed form containing all particulars indicated in the form.
- (4) It has been actually delivered to the taxing officer before the date of expiry of the period for which tax has been paid (or the period of expiry of an existing off-road declaration).
- (5) It specifies the period of off-road and the place where the vehicle could be kept during that period and such period is not in excess of one year at a time.
- (6) The declaration has been accompanied by the registration certificates, tax taken then current, fitness certificate and the permit (where applicable).
- (7) All such declarations have been promptly noted in the off-road register.
- (8) There is a systematic enforcement check of vehicles under such declaration and such check covers all the vehicles at least once in quarter or once before the expiry of the off-road period, whichever period is less. Where the period of offroad is shorter, such verification has been made at least once during the period.
- (9) Such enforcement reports are promptly noted in the off-road register and prompt action is taken to realize full tax and penalty in all cases of violation of off-road conditions.

5.24 Temporary Tax

Temporary tax on transport vehicles coming into Odisha, are usually collected either at the border check gate or by the State Transport Authority of other State in advance. In the former case, the Additional Assistant Secretary, State Transport Authority in-charge of the check gate calculates the tax and additional tax on the basis of the period of intended stay in Odisha, collects it and issues temporary permits and taxtokens. In the later case, the State Transport Authority of other State collects the tax and issues permits and the tax token and sends the money by bank draft to the State Transport Authority of Odisha at periodical intervals, together with a statement of vehicles for which permits were issued. No such Odisha tax is recovered in case of incoming vehicles covered by an inter-state agreement to avoid double taxation.

5.25 Audit of Temporary Tax

In auditing the tax liability of incoming transport vehicles, to be conducted at check gates and the State Transport Authority's office, the following checks should be exercised:-

- Whether the vehicle was covered by an inter-state agreement and whether a countersigned permit was issued and noted in the check gate records, if no tax was levied.
- Are the number of vehicles of Odisha equal to those incoming vehicles from other State, so covered by the tax exemption?
- In other cases has the tax and additional tax correctly worked out on the basis of particulars of permit?
- Whether the number of days of intended plying in Odisha been clearly indicated and tax worked out accordingly?
- Where the period of stay is extended whether the further tax calculated with reference to period of extension and not the total period of stay in Odisha?
- Whether the R.L.W. of goods vehicles computed or recomputed with reference to the Notification dated 08.06.1989?
- Where the vehicle uses Odisha as corridor with a counter-signed permit of two other States, whether tax was levied for the minimum period at least for passing through Odisha?
- Are the vehicles listed in the enclosures to the Bank draft received by State Transport Authority (Odisha) regularly cross checked with the check gate records to see that

fraudulent permits of other State Transport Authority were used to cross the check gate?

- Where the vehicle has subsequently opted to stay permanently in Odisha, whether quarterly tax realized at appropriate rates and whether the temporary tax, initially collected, wrongly refunded or adjusted?
- In respect of incoming stage carriages whether the route distance permitted plying in Odisha correctly worked out and tax calculated accordingly?

5.26 Exemption

In respect of exempted vehicles, the procedures as in the case of tax paying vehicles is followed and a free tax token is issued which should be exhibited by the vehicle in the same way as a motor tax token is exhibited by a taxable vehicle. All cases of exemptions should be carefully examined in audit to see that:-

- (a) The vehicle is covered by a specific exemption notification of Government issued under Section-15 of the OMVT Act, 1975, as amended.
- (b) The exemption/ or reduction allowed is in accordance with the conditions specified in such notification.
- (c) Whether the notification prescribes a period of validity, tax is realized after (and before) the period of validity.
- (d) A vehicle other than a transport vehicle, is not exempted for a period after the expiry of the quarter ending after its entry into Odisha, if it paid tax in other State.
- (e) Central Government vehicles are not exempted for payment of tax.
- (f) The procedure of receipt of applications and issue of tax free tokens has been followed in all cases of tax free vehicles.

5.27 Differential Tax

In checking cases of alteration of vehicles rendering them liable to differential tax, the following points should be seen :-

- (a) Action has been taken on all check reports intimating alterations in vehicle or its use by parties.
- (b) All alterations notified by parties or reported by checking staff are promptly recorded after due enquiry and action to recover the differential tax initiated.
- (c) Differential tax is levied from the month in which such alteration has been effected.
- (d) All reductions in seating capacity are thoroughly checked by the department and reasons therefore recorded.

- (e) No permit has been issued in excess of the required laden weight or passenger capacity as noted in the registration book without first recording the alteration therein.

5.28 Rebates

Rebates are allowed at the rate of 5 per cent of annual tax and the parties pay less tax to that extent. The correctness of the rebate claimed is certified by the Regional Transport Officer while issuing the tax token. In checking the rebates allowed audit should see that:-

- (a) No rebate is allowed if tax was paid during the grace period i.e. after due date of payment.
- (b) No rebate is allowed on quarterly or half-yearly payments of tax or unless the yearly tax paid in advance relates to a financial year.
- (c) The rebate has to be calculated correctly.

5.29 Refunds

In checking the refunds allowed, it should be seen that:-

- The refund claims have been made within the prescribed period of limitation.
- Such applications are accompanied by the registration certificate, tax token, permit, fitness certificates then current.
- It is allowed only in the circumstances mentioned in Section-11 of OMVT Act, 1975, as amended.
- The original payment of tax is checked before admitting the refund.
- A note of refund is made against such original entry to avoid double refunds.
- The refund is not made in full, where rebate was earlier allowed under Section -16 of OMVT Act, 1975, as amended.
- The procedure of payment of refund safeguard against double refunds or fraudulent refund payment.
- The procedure for refund of taxes as described in Rule-17 of OMVT Rules, 1976, is actually followed.
- If any tax or penalty due from the applicant in respect of any previous period remains outstanding, the amount to be refunded shall be first adjusted towards the outstanding dues and the balance if any shall be refunded.

5.30 Penalties

Penalty is imposed by the taxing officer in case where the tax has not been paid within the grace period of 15 days from the due date of payment. But no such penalty shall be imposed without giving the party concerned a reasonable opportunity of being heard.

In the audit of penalty, it should be seen that:-

- In all cases where tax was not paid or paid late, penalty action has been initiated. Where no penalty is levied the reasons for such action have been ascertained, as from 5/86 penalty is mandatory.
- Where the taxing officer has to impose a penalty, the quantum is not less than that prescribed.
- The due date of payment for such quarter has been correctly determined and penalty in relation to each quarter worked out correctly.
- All penalties levied are entered in the penalty register and their recovery watched properly.

5.31 Tax Token

On payment of tax, an entry is made in the certificate of registration, registration certificate register and a tax token is issued in the case of every vehicle, including those covered by trade certificates. These tax tokens are to be exhibited by the owners in the prescribed manner, otherwise, they would be committing an offence and punishable under the Act. The tax tokens are serially numbered according to various types as described earlier. As the tax tokens are main document evidencing the payment of tax, their accounting and issues could be checked in audit carefully on the following lines:-

- The tax tokens register is maintained in the prescribed form showing receipt and issue of tax token. It is to be seen that every receipt and issue of tax tokens are duly attested by the taxing officer. It is to be seen that the total receipt of a particular type of tax tokens tallies with the issues shown against them. Simultaneously, the receipts in the tax tokens register is to be checked with the issues shown in the Central Stock Register of tax tokens. The closing balance of the register must be certified by the Taxing Officer at the end of every year. If any balance of tax tokens are left they should be destroyed in the presence of taxing officer, who should also record a certificate to that effect in the register.
- It should be seen that tax tokens in respect of the quarter for which tax was paid is duly entered in the issue side of the tax token register and that the manner of the tax

Receipt Audit Manual (Motor Vehicle Tax) token as noted in the endorsement on the register of Registration Certificates tallies with that shown as issued on the tax token register.

5.32 Enforcement

As a motor vehicle is a fast moving thing, the violations of law committed in respect thereof cannot be known without vigilant enforcement wing constantly on the lookout for such violations. Such a squad on noticing any vehicle violating the motor vehicle's laws, makes out a check report and sent to the Regional Transport Officer/ State Transport Authority as the case may be. These checks relate to the various offences as prescribed under OMVT Act, 1975 and M.V. Act, 1988.

All the check reports originating from the officers of the enforcement wing, relating to particular region should be immediately entered in a miscellaneous proceeding register, which shall be sub-divided into the following seven parts:-

- Off-road;
- Untaxed and under taxed;
- Violation of permit conditions;
- Misconduct of conductors and drivers;
- Suspension of registration; and □ Cancellation of registration.

All the check reports issued by the Enforcement Officers should be put up to the Regional Transport Officer/ Secretary, Regional Transport Authority/ State Transport Authority twice a week on prescribed days of the week and initial orders taken on the order sheet for initiation of miscellaneous proceedings against the individuals. The Registering/ Taxing/ Licencing/ or Permit issuing Authority on a consideration of the irregularities noticed in respect of vehicle. The owner of the vehicle should give an opportunity of being heard and then the authorities proceed to pass final orders according to law.

In addition, instructions were issued in S.T.A. circular No.3 dated 24.07.1987 regarding deposit of cash, receipt books and V.C.R. by the enforcement staff in office. It was stipulated therein that the cash collected and the V.C.R. prepared should be deposited at the RTA/STA by next day positively. The fully utilized receipt books and V.C.R. books should be deposited at the office within two days after the same has been fully utilized.

The Government of Odisha, Commerce and Transport (Transport) Department in their Notification No. LC-II-Gen-1/95-T-12837 dated 29.09.1995 have prescribed the authority and rates to compound the offences under M.V. Act, 1988 (Annexure-XIII).

The Government of Odisha in Commerce and Transport (Transport) Department in their Notification No.13361/T dated 25.09.2002 have also authorized the Police Officers of the

State not below the rank of Sub-Inspector of Police to compound offences punishable under Section-177, 179, 180, 182, Sub-Section (1) and (2) of Section-183, 184, 186, 189 and sub-sections (2) of Section -190 and 198 of the M.V. Act, 1988, within their respective areas of Municipalities of the State. The compounding would be for an amount of penalty which shall not be less than 50 per centum of the maximum fine provided for the offence.

In the case of every violation of condition of a permit or other transgression of a requirement of permit mentioned in Section-86 of M.V. Act, 1988 the Regional Transport Authority can cancel the permit or suspend it for only specified period after giving the operator a reasonable opportunity of being heard.

In the alternative, in case of violation of permit conditions or use of the vehicle in the manner not authorized by the permit or failure to use the vehicle (other than private carrier) for the purposes for which permit was granted the Transport Authority can accept certain sum of money as agreed upon as composition fee. The State Transport Authority, Odisha in its meeting held on 28.10.1970 passed a resolution fixing certain minimum sums to be recovered from the holders of permits for compounding under Section-86 of the M.V. Act, 1988 and recommended the same to be applied by the Regional Transport Authorities. The same had been revised under Transport Authority's letter No.15335 dated 14.10.1977

The prescribed minimum and maximum rates of penalty for compounding various offences under above orders/notifications and under provisions of M.V. Act, 1988 has been given in **Annexure-XII**.

5.33 Audit scrutiny of Enforcement Check Reports:

The check reports give valuable information to audit, which may be intelligently scrutinized alongwith miscellaneous proceeding register and money receipt book to see that:-

- (1) Cash realized alongwith a check report has correctly been accounted for and deposited into the treasury.
- (2) These receipts are not utilized for departmental expenditure.
- (3) Untaxes, under taxed and off-road vehicles found plying may be located and seen, whether necessary action has been taken for realization of tax and additional tax and penalty, if leviable.
- (4) Where the check reports relate to breaches of permit conditions, the minimum compounding fee due to be realized, has been realized in full and accounted for correctly.

- (5) In case of non-realisation of compounding fees, action to cancel or suspend the permits has been taken promptly.
- (6) The correct account of receipt, used and balance of the vehicle check report books and the receipt books used by the enforcement staff has to be seen.
- (7) The procedure of dispatching the check reports to the Secretary, Regional Transport Authority/ State Transport Authority or to the concerned other State Transport Authorities to which the vehicle belongs is to be verified.
- (8) The target fixed for issue and disposal of V.C.Rs and collection of C.F./A.C.F. should be scrutinized.
- (9) As per the target fixed vide circular No.43 of T.C. Odisha, every Traffic Inspector shall check and issue V.C.R. for at least 30 stage carriages/ contract carriages (Buses) (for Kalahandi and Phulbani region 10 buses) in a month excluding other categories of vehicles. It is to be seen whether such vehicles are plying with valid permits and in accordance with permit conditions.
- (10) In many regions, the shortfall of M.V. revenue is also attributed due to shortage of enforcement staff. This should be seen in detail.
- (11) Off-road vehicles are to be verified physically in their declared places of off-road by the enforcement staff in every month and a certificate is to be recorded in the off-road register itself in support of their verification. In case of any lapses, V.C.R. are to be issued.
- (12) Whether the receipt books received by the enforcement staff from the concerned S.T.A./ R.T.A. are returned back after use within the prescribed time limit and as per the procedure laid down. It may be also be seen that, whether amounts received on account of realisation of C.F./ A.C.F. were timely deposited with the S.T.A./ R.T.A. (Sl. No.8 to 12 based on RA-IV-MVT-Circular-1542 dated 30.03.2001.
- (13) All outstanding vehicle check reports should be closely examined and blockage of revenue due to non-disposal of V.C.Rs may be worked out. (Based on RA-IV-MVT-Circular-129 dated 16.01.2003). (S.T.A.'s letter No.11426/TC dated 07.08.2000)

CHAPTER - VI

MAINTENANCE OF RECORDS AND REGISTERS & AUDIT CHECKS THEREON

6.1 Records and Registers:

The important records and registers maintained in the office of the State Transport Authority and Regional Transport Authorities have been listed out in Annexure-VI.

The various returns due in the office of the State Transport Authority from its subordinate offices together with their periodicity of submission have been mentioned in Annexure-V.

A test check of the entries made in the Registers maintained in the office of the Regional Transport Officers should be made to see that there are no irregularities in assessment, collection and adjustment of tax, due to improper maintenance or nonmaintenance of the Registers.

Brief contents and purpose of some of the more important records and registers are discussed below together with the points to be seen in audit.

6.2 Register of Registration Certificates

Register of Registration Certificates also known as G.R. Volumes, showing the number allotted to registered owners of all vehicles are maintained in Schedule -IV, Form-56. These are the basic taxation records in as much as all particulars with regard to a vehicle, viz. name of the owner, category of the vehicle, date of purchase, date of registration together with all basic data necessary for determination of tax and additional tax are recorded therein. The tax payment particulars, off-road intimation, change of ownership etc. are also noted therein. One folio is set apart for each vehicle.

Three sets of General Registration Volumes, as indicated below are maintained in a region:-

- Volumes for the vehicles belonging to the concerned region.
- Volumes for the vehicles originally registered in other regions but tax in respect of which are being paid in the concerned region.
- Volumes for the vehicles belonging to other States, taxes in respect of which are being paid in the concerned region.

6.3 Audit Scrutiny

During audit scrutiny the following points are required to be seen:

- That relevant particulars necessary for determination of tax and additional tax have been correctly recorded.

- That class of vehicles and rate of tax/ additional tax assessed have been correctly recorded and these are correct.
- That, in case of class-III vehicle, the R.L.W. has been correctly fixed and noted in volumes.
- That, in case of state carriages the seating capacity has been clearly recorded in the Register and standing passengers have been fixed as per the provisions of Rules.
- That, in case of a tractor, the registration mark of Trailer(s) hauled by that tractor has (have) been indicated in the register and vice-versa.
- That all changes in the vehicle and its ownership have been correctly recorded.
- That, in case of registration of vehicle under hire purchase system, a note in respect of the agreement of hire purchase has been kept in the register.
- That, in case of a re-assembled vehicle, relevant particulars of the new engine/ chassis have been noted in the register.
- That, in case of a reassigned vehicle, the data necessary for determination of tax and tax payment particulars have been obtained through a NOC from the original registering authority and recorded in the register. It should also be seen that the date of entry of the vehicle into the state has been noted in the Register.
- That the payment of tax in respect of the vehicle has been recorded in the Register under the attestation of the Taxing Officer and these endorsement of payment are correct with reference to the entries in the cash book and Taxation Register.
- That the period of non-payment of tax is covered by an accepted declaration for non use of the vehicle. In this connection the relevant entry in the Register of offroad vehicles is to be cross checked.
- That the fact of submission of insurance certificate, issue of fitness certificates and tax-tokens, grant of rebate, imposition of penalty etc. have been recorded in the Register and that they are correct with reference to the concerned registers. It should also be seen that the tax-token had not been issued to a vehicle against which there are arrears dues and also in respect of which insurance/fitness certificates are wanting.
- That, in case of transport vehicle of other regions paying tax in this region a no objection certificates has been obtained from the parent region or the region in which the tax was last paid, and the fact recorded in the Register. It should also be seen that the tax payment particulars in respect of other region vehicles are being communicated to the parent regions.

- That, in case of vehicle of other state, the owner had given a declaration above the vehicle and that the data contained therein are complete and have been correctly recorded in the Register. It should also be seen that the R.L.W. of other State Class-III vehicle has been revised correctly.
- That, in case of vehicles of other states tax in respect of which have continuously been paid in the State for more than twelve months, the owners have been asked to apply for Odisha Registration Marks.

6.4 Register of Off-Road

Introduction: Necessity and maintenance

The Register contains the following information:-

- Registration mark and the class of vehicle
- Name and address of the owner
- Date of receipt of the applications
- Period for which the vehicle is intended to be kept off-road
- Place where the vehicle is to be kept during the period of off-road
- Results of verification of the declaration
- Date of release of the vehicle, if used before expiry of the off-road period

6.5 Audit checks

The entries in the off-road Register are to be checked to see that:-

- All entries are supported by valid declaration;
- The entries tally with the facts mentioned in the declaration and are properly attested. The relevant entries in the Register of off-road vehicles are to cross check with reference to the Receipt Books of off-road intimation (prescribed in S.T.A.'s Circular No.1 of 2000) in order to detect belated entries.
- Verification of the vehicles covered by the off-road intimation is noted properly in the register and reviewed.
- All the checking officers' conduct check of cash memos of the oil filling stations and accounts of the agencies, so as to find out, if any vehicle has been operated during the off-road.

6.6 Demand, Collection and Balance Register

This Register is maintained financial year-wise. The main purpose of the Register is to know the position relating to demand, collection and balance of tax/ additional tax and penalties in respect of each vehicle (prescribed S.T.A.'s letter No.4822/TC dt.18.03.1989).

6.7 Audit check

While checking the D.C.B. Register the following points are to be seen:-

- (i) The postings relating to demand and collection are to be test checked with reference to tax payment particulars available from the endorsement given in the Register of Registration Certificate. Then the closing balance may also be taken.
- (ii) Whether any action has been taken for recovery of arrears, whether the procedures regarding issue and pursuance of Demand Notices for recovery of arrear taxes is being systematically followed.
- (iii) Whether certificate cases/ tax recovery cases have been instituted for long outstanding arrears.
- (iv) Whether the existing procedure regarding inter-regional payment of tax followed whether the particulars of payment of tax received from other regions is being correctly posted in the Register of Registration and the D.C.B. Register?
- (v) Whether any demand was written -off? If so whether write-off orders were issued by Government? The values for the write-off order may be seen.
- (vi) Whether the arrear lists prepared tallies with those shown in the D.C.B. Register?
- (vii) If there are any old arrears which are not realizable, action taken for sending write-off proposals may be seen.

6.8 Register of Demand Notices

This register is maintained to show the issue and pursuance of demand notice for recovery of arrear taxes and penalties (prescribed in S.T.A.'s letter No.18299 dt.31.12.1968)

6.9 Audit Check

It should be seen that :-

- All cases of non-payment of tax and additional tax within the due date and all cases of imposition of penalty as revealed from the G.R. volumes and other records have been entered in the Register;
- Demand notices have been issued promptly and regular follow up action taken;
- Certificate proceeding under Tax recovery cases have been initiated in cases where the owners do not pay the dues;
- That old outstanding items have been brought over to the current register and year-wise analysis thereof made.

6.10 Register of Bank Draft/Cheques

The receipt and disposal of bank draft and cheques by means of which taxes can be paid, are watched through this register.

The following important points may be looked into while checking this register:-

- (1) Whether the details of bank drafts/cheques have been properly noted in the Register?
- (2) Whether the bank drafts/cheques have been passed through the cash book?
- (3) Whether the bank drafts/ cheques have been encashed within a reasonable time (within the validity period). If not the reasons for delay in remittance/encashment should be enquired into and time barred bank drafts have been sent for revalidation or not to be seen;
- (4) What action if any, has been taken in case of a dishonored cheque?
- (5) Whether any bank draft/cheque needed validation? If so, the reasons for that may be investigated and action taken.
- (6) Remittance by means of bank draft as recorded in the Register, should be checked with reference to the original challan.
- (7) Counter foils of receipt in Form-C issued to the party while paying tax in shape of bank draft/cheque should be cross checked with the relative challan and also with the entries in the Register of bank drafts/cheques and in the entries made in the General Registration volumes.
- (8) Whether both original and triplicate copies of challans in respect of encashed bank drafts/ cheques have been kept systematically and produced to audit for check.

C H A P T E R - V I I

PROCEDURE OF COLLECTIONS, ACCOUNTING AND RECONCILIATION OF FIGURES

7.1 Tax and additional tax is assessed by the taxing authority and endorsed in the certificate of registration (G.R. Volume) specifying the quarterly rate of tax/monthly rate of tax and the date from which tax is levied. This is done at the time of registering the vehicles.

7.2 Mode of Payment of Tax

Tax and additional tax may be paid in advance by the registered owner or person having possession or control of the vehicle in the following manner, for every month, every quarter, half yearly or annually.

- By means of cash
- By means of bank draft or
- By means of crossed cheques drawn on State Bank/ Nationalized Banks.

The payment of tax can be made by means of Cash/ Bank drafts at the check gates in respect of Motor Vehicles coming from other states to the State of Odisha on temporary permits;

7.3 Payment by means of Cash

In case of payment of tax by means of cash the original cash receipts should be handed over to the concerned dealing assistant for issue of tax token.

When the party produces the original cash receipt the following actions are to be taken by the Taxing Authority.

- (i) The original cash receipts are noted in the Tax Payment Register (G.R. Volume).
- (ii) It is compared with the duplicate receipts received from the cashier.
- (iii) A receipt in Form-C specifying therein the particulars such as vehicle number, amount of tax paid, period for which tax paid is issued to the party.
- (iv) The cash receipts is defaced under the attestation of Taxing Authority and finally retained by him.
- (v) A payment endorsement is made in the General Registration volume under the attestation of the Taxing Authority.
- (vi) A tax token specifying there in the period for which tax has been paid is issued to the party.
- (vii) In the certificate of registration held by the party, amount and the period of tax are recorded and attested by the Taxing Authority.\

7.4 Payment of Bank Draft/ Cheques

In case of payment of tax by means of Bank Drafts, the following actions are taken by the Taxing Authority:-

Receipt Audit Manual (Motor Vehicle Tax)

- (i) A receipt in Form -C granted to the party and
- (ii) A challan in triplicate is prepared and proceeds of Bank Draft remitted to the Treasury.

In case of payment of tax by means of crossed cheques, drawn, the taxing authority encashes the same for credit to the Government Account and receipt in Form-C in such cases, is not, however, granted until the cheque is accepted by bank for payment.

After being satisfied that the amount of Bank Draft/ Cheques has been duly remitted/encashed, the Taxing Authority shall:

- (i) Makes a payment endorsement in the G.R. Volume.
- (ii) Issues a tax token to the party specifying there in the period for which tax has been paid and,
- (iii) Records in the certificate of registration held by the party, the amount and the period of tax paid.

7.5 Reconciliation of Departmental Figures

The taxing authority received receipt schedule from the treasury monthly in respect of taxes deposited into the treasury during the month. The departmental figures as maintained by the taxing authority on the basis of cash book and taxation register are verified with the treasury figures and discrepancies if any reconciled.

Remittances of taxes made to the treasury and booked by the Accountant General in a month are also required to be reconciled with figures of the Taxing Authority. The discrepancies between two sets of figures are to be reconciled.

7.6 Audit Checks

During local inspection the following points should be looked into:-

- (i) The cash receipt should be verified with the subsidiary cash book and cash book. The amount, period and vehicle number should be checked.
- (ii) The cash receipt should be verified with the duplicate copy received from the cashier.
- (iii) The cash receipt should be noted regarding payment of tax in the general registration volume.
- (iv) The cash receipt should be defaced under the signature of the taxing officer.

- (v) As a check against issue of tax token on production of fraudulent cash receipts, the tax token register should be verified with the counter foils of receipts in Form-C and Cash Book.
- (vi) It should be seen that the payment of a tax by means of bank drafts/ cheques have been passed through the Cash Book.
- (vii) Receipts in Form-C granted in case of payment of tax by means of bank drafts/ cheques should be cross checked with the Register of Bank Drafts/ Cheques to

see whether the Bank Drafts/ Cheques have been credited into Government account before issue of a receipt.

- (viii) It should be seen that the required challans and triplicate challans have been systematically kept and made available to audit for check. The cash collections, bank draft collection etc. have been correctly remitted into the treasury or not is to be verified with the figures of remittances (Challans) with treasury figures. Reconciliation of departmental figures with those of the treasury and Accountant General may bring out cases of issue of tax tokens on production of forged treasury challans. It should therefore, be seen whether or not such reconciliation is regularly done by the taxing authority.

C H A P T E R - V I I I

RAISING AND PURSUANCE OF OBJECTIONS DUTIES OF INSPECTING PARTIES AND THE HEADQUARTERS SECTIONS

8.1 Raising and pursuance of objections

Audit of assessment, collection and refund of tax and additional tax on motor vehicles, licence fees and registration fees is conducted in the office of the Transport Officers as indicated below:-

- (a) In the office of the Transport Commissioner-Cum-State Transport Authority, Odisha:
 - (i) In respect of vehicles of other states coming to Odisha on temporary permits issued by Transport Authority of other States.
 - (ii) Public carriers holding National Permits granted under Sub-section 12 of Section 88 of M.V. Act, 1988.
 - (iii) Vehicles holding composite permits granted under Section-88 of the M.V. Act, 1988.
- (b) In the offices of the Regional Transport Officers/ Additional Regional Transport Officers:

In respect vehicles registered in the region.

8.2 Object of Inspection

The objective of inspection of the initial accounts is to see that they are properly maintained in the prescribed forms and the provisions contained in the Act and rules are being correctly followed and proper degree of care is exercised by the Assessing Officers over the accuracy of the original records.

8.3 Headquarters Section

The Headquarters Section Co-ordinates the work of inspection parties to draw up final inspection programme in accordance with the “Audit Planning” approved by the Comptroller and Auditor General of India. The paras included in the Inspection Reports are pursued by the Headquarters Section till they are finally settled.

8.4 Guidelines for Field Parties

The following guidelines should be followed in local audit:-

- (i) On the first day of local audit, the Assistant Audit Officer No.1 should,
 - (a) Submit a requisition for production of registers and records for check;

- (b) Make a list of vehicles registered in the region during the period covered under audit for allocation of duties among the party person;
- (c) Collection of month-wise figures of taxes and fees paid during the period covered under audit.

Receipt Audit Manual (Motor Vehicle Tax)

(ii) A detailed scrutiny of the assessment records should be done by the Assistant Audit Officers and Auditors as per the allocated work to the prescribed extent. The allocation of work among the party personnel should be done on the first day of audit and got it approved by the Reviewing Officer when he first joins the party. The supervising officer should check all cases selected where the cases relates to fleet owners and the tax involved is considerable.

8.5 It should be ensured that all assessments are checked in detail by the Assistant Audit Officers and reviewed by the supervising officer. Irregularities and mistakes noticed during audit, should be brought to the notice of the assessing officer by issuing a preliminary objection memo with a request to return the same within 24 hours duly offering comments on the observation made therein.

8.6 In drafting the preliminary objection memo, care should be taken that they are worded courteously and no definite conclusion should be drawn against any mistake in the assessment etc. It should only bring out the omissions that appear to have occurred in computation of tax or applications of Acts and rules and request the assessing officers to verify the audit objections and to take action as deemed necessary under intimation to audit. The financial effect of the objection should always be worked out and mentioned in the preliminary objection memo.

8.7 In respect of cases where objections are taken during the course of local audit the following particulars should be mentioned in the preliminary objection memo as well as in the Draft Inspection Report together with other relevant particulars deemed relevant.

- (a) Registration mark of the vehicle
- (b) Taxation class
- (c) Rates of taxation (tax and additional tax)
- (d) Period to which the assessment relates
- (e) Provisions of the Act/ Rules involved

8.8 The position of arrears with regard to taxes, additional tax and penalties, refunds and certificate cases/ recovery at the end of the financial (under audit) should be indicated

depicting the general state of work in the office inspected. These may find place at the end of Part -I of the Draft Inspection Report in the following manner:

- (a) Opening balance as on (1st April)
- (b) Addition during the current year
- (c) Total
- (d) Clearance during the current year
- (e) Closing balance as on (31st March)

8.9 A list of vehicles checked during detailed audit should also be enclosed. The list of records not produced to audit should also be prepared and a para on ‘non-production of records’ incorporated in the Draft Inspection Report.

8.10 A model Draft Inspection Report/ Audit Report has been given in Annexure XVII.

8.11 The Inspection Reports should be drafted during the concluding days of audit by the Reviewing Officer in his own hand writing from the materials available in the preliminary objection memos and the reports should be discussed with the assessing authority.

Part -I A- Introductory

Part -II A- A major irregularities and important points having effect of Rs.10,00,000/- or more
 B- Other irregularities

Part -III Position of outstanding paras of previous years

Part -IV Best Practices

Part -V Acknowledgement

8.12 The paras in the Inspection Report should be self-contained. The views expressed by the assessing authority in reply to preliminary objection memo or during discussions should be taken into consideration and indicated in the para whenever necessary. A reference to the preliminary objection memo number on which the para is based should be noted in the margin together with the name of the party personnel who raised the objection.

8.13 Objections on over-assessments should not be raised in preliminary objection memo nor should they be included in the Draft Inspection Report. However, a note indicating the particulars there of should be enclosed to the report for further examination by the Headquarters section.

8.14 All paras in Part -II-A of the Report and other paras likely to be materialized as Draft Paras should receive the special attention of the Reviewing Officer, Assistant Audit Officer. They should contain full and detailed information and all the facts mentioned therein should be fully documented by copies of relevant correspondence or other papers.

The chronology of the events should be carefully noted and in all cases the exact date(s) or period(s) should be mentioned.

8.15 The Inspection Party should compulsorily hold discussion with Executive on outstanding paras of previous Inspection Reports and minutes of discussions are to be enclosed with the Draft Inspection Reports. Draft Inspection Reports should not contain more than 3 to 5 years old objection. Either the old objections be settled through discussion or the same may be transferred to the new Inspection Report by updating

Receipt Audit Manual (Motor Vehicle Tax)

them and dropping them from the old Inspection Reports (based on RA-I-Circular No.28 dt.26.06.2002).

8.16 The Draft Inspection Reports should be forwarded to the Headquarters section within a week from the date of completion of audit. A separate title sheet in the form appended should be attached to the Draft Inspection Report (Annexure-XVIII). The paras which have no potentialities to be included in the Inspection Report should be eliminated. The paras on non-production of records should not be numbered in the Inspection Report but a caption as non-production of records should find place at the end of Inspection Report. [RA-I-C-Circular-2405 dt.26.02.2003]

8.17 The Draft Inspection Reports should be edited by the Headquarters section, duly checking the arithmetical computations and the legal validity of the objections and the final Inspection Report after approval by the Senior Deputy Accountant General/ Deputy Accountant General (State Receipt Audit), should be issued within a month of completion of audit. The report should be sent to the assessing officer with a copy to the Transport Commissioner-Cum-Chairman, State Transport Authority and to the State Government, Transport Department. Important irregularities should be brought to the notice of the Government by special letters.

8.18 The paras included in the final inspection report should be pursued from time to time till they are finally settled. All objections having money value should be entered in the objection book and their clearance watched.

While vetting the Inspection Reports the Branch Officer (Headquarters) should ensure to check that minutes of discussion on outstanding paras are submitted by all Inspection Parties with the Inspection Reports and all steps have been taken to settle the paras by field parties (based on SRA-I-Circular -28 dt.26.06.2002).

8.19 The Headquarters section entrusted with the work relating to M.V. tax/ Additional Tax will be responsible for the following:

-
- (i) Watching the receipt of the Draft Inspection Report from the Inspection Party, editing and issuing of the final inspection report.
 - (ii) Pursuance of the objection contained in the Inspection Reports and keeping necessary record of pending Inspection Reports and paras.
 - (iii) Maintenance of objection book, Adjustment Register and six monthly register and watching clearance of items.
 - (iv) Receipt and examination of all amendments to the Acts, Rules, Notifications, Circulars, Court judgments and instructions from the Comptroller and Auditor General of India and communicating them to the field parties.
 - (v) Examination of specific issue arising out of the Inspection Reports or otherwise and preparation and circulation of guidelines for conducting audit thereof.
 - (vi) Receipts and examination of doubtful points referred to by the field parties or other concerning the subject and issue of suitable clarifications.
 - (vii) Preparation and submission of report to the Comptroller and Auditor General of India.
 - (viii) Preparation and issue of Draft Notes and Briefs for the annual audit report and dealing with the comments of the Comptroller and Auditor General of India thereon.
 - (ix) Any duty specifically entrusted under any other departmental manual, rules or orders as may be applicable.
 - (x) Keeping this annual up-to-date by issuing correction slips, wherever necessary.
 - (xi) Any other item of work which has been or may be entrusted by the Accountant General (E&RSA) or by the Senior Deputy Accountant General (RSA)/ Deputy Accountant General (RSA)

ANNEXURE- I
(REFER PARA 2.2)
CENTRAL MOTOR VEHICLE RULES, 1989
TABLE

MINISTRY OF ROAD TRANSPORT AND HIGHWAYS

NOTIFICATION

New Delhi, the 29th December, 2016

G.S.R. 1183(E).— Whereas, the draft rules further to amend the Central Motor Vehicles Rules, 1989 were published, as required by sub-section (1) of Section 212 of the Motor Vehicles Act, 1988 (59 of 1988), vide notification of the Government of India in the Ministry of Road Transport and Highways number G.S.R. 744(E), dated the 28th July, 2016, in the Gazette of India, Extraordinary, Part II, Section (3), Sub-section (i), inviting objections and suggestions from all persons likely to be affected thereby before the expiry of the period of thirty days from the date on which copies of the said notification containing the draft rules were made available to the public; And whereas, copies of the said Gazette notification were made available to the public on the 28th July, 2016;

And whereas, no objections and suggestions were received from the public in respect of the said draft rules. Now, therefore, in exercise of the powers conferred by section 110 of the Motor Vehicles Act, 1988 (59 of 1988), the Central Government hereby makes the following rules further to amend the Central Motor Vehicles Rules, 1989, namely:

1. (1) These rules may be called the Central Motor Vehicles (Twenty-second Amendment) Rules, 2016.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Motor Vehicles Rules, 1989,-
 - (i) in rule 9, in sub-rule (2), for the words, letters and figures “as is referred to in Sl.No.8 of the Table to rule 32”, the words and figures “as specified in the Table in rule 32” shall be substituted;
 - (ii) in rule 14, in sub-rule (1), for clause (b), the following clause shall be substituted, namely:-
“(b) appropriate fee as specified in rule 32, for the test, or the subsequent test, as the case may be, of competence to drive for each class and for issue of licence;”;
 - (iii) for rule 32, the following rule shall be substituted, namely:-

Sl. No.	Purpose	Amount	Rule	Section
(1)	(2)	(3)	(4)	(5)
1.	Issue of learner's licence in Form 3 for each class of vehicle	One hundred and fifty rupees	10	8
2.	Learner's licence test fee or repeat test fee, as the case may be	Fifty rupees		27(q)
3.	For test, or repeat test, as the case may be, of competence to drive (for each class of vehicle)	Three hundred rupees	14 (1)(b)	9
4.	Issue of a driving licence	Two hundred rupees	14 (1)(b)	9
5.	Issue of International Driving Permit	One thousand rupees	14(2)(b)	9
6.	Addition of another class of vehicle to driving licence	Five hundred rupees	17(1)(d)	11
7.	Endorsement or renewal of authorisation for vehicle carrying hazardous goods	One hundred rupees	9	27(q)

8.	Renewal of driving licence	Two hundred rupees	18(1)(a)	15
9.	Renewal of a driving licence for which	Three hundred rupees.		15

“32. Fees.—The fees which shall be charged under the provisions of this Chapter shall be as specified in the table below: Provided that the States may levy additional amounts to cover the cost of automation and technology utilised for conducting the testing or providing value added services.

TABLE

Sl. No.	Purpose	Amount	Rule	Section
(1)	(2)	(3)	(4)	(5)
	application is made after the grace period	Note. :- Additional fee at the rate of one thousand rupees for delay of each year or part thereof reckoned from the date of expiry of the grace period shall be levied		
10.	Issue or renewal of licence to a school or establishment for imparting instructions in driving	Ten thousand rupees	24(2)	12
11.	Issue of duplicate licence to a school or establishment for imparting instructions in driving	Five thousand rupees	26(2)	12
12.	An appeal against the orders of licensing authority referred to in rule 29	Five hundred rupees	30(1)	17
13.	Any application for change in address or any other particulars recorded in the driving licence e.g. address etc.	Two hundred rupees		27(q)

Note. 1. Where a Smartcard Type driving licence is issued in Form 7, an additional fee of two hundred rupees shall be levied.

(2) The fees specified at serial numbers 1, 2 and 3 of the Table above shall be paid collectively at the time of submission of application for issue of learner's licence or driving licence or for endorsement of another class of vehicle, as the case may be.”;

(iv) for rule 81, the following rule shall be substituted, namely:-

“81. **Fees.**—The fees which shall be charged under the provisions of this Chapter shall be as specified in the Table below

Provided that the States may levy additional amounts to cover the cost of automation and technology utilized for conducting the testing or providing value added services,

TABLE

Sl. No.	Purpose	Amount	Rule	Section
(1)	(2)	(3)	(4)	(5)
1.	Grant or renewal of trade certificate in respect of each class of vehicle:		34(1)	
	(a) Motorcycle	Five hundred rupees		
	(b) Invalid Carriage	Five hundred rupees		
	(c) Others	One thousand rupees		
2.	Duplicate trade certificate:		38(1)	
	(a) Motorcycle	Three hundred rupees		
	(b) Invalid Carriage	Three hundred rupees		
	(c) Others	Five hundred rupees		

3.	Appeal under rule 46	One thousand rupees	46(1)	
4.	Issue or renewal of certificate of registration and assignment of new registration mark:		47(1) 52(1) 54(1) 76(1) and 78(1)	
	(a) Invalid Carriage			
	(b) Motor cycle	Fifty rupees		
	(c) Three wheeler/Quadricycle/Light Motor Vehicles:	Three hundred rupees		
	i) Non transport;	Six hundred rupees		
	ii) Transport	One thousand rupees		
	(d) Medium goods vehicle	One thousand rupees		
	(e) Medium passenger motor vehicle	One thousand rupees		
	(f) Heavy goods vehicle	One thousand and five hundred rupees		
	(g) Heavy passenger motor vehicle	One thousand and five hundred rupees		
	(h) Imported motor vehicle	Five thousand rupees		
	(i) Imported motor cycle	Two thousand and five hundred rupees		

Sl. No.	Purpose	Amount	Rule	Section
(1)	(2)	(3)	(4)	(5)
	(j) Any other vehicle not mentioned above	Three thousand rupees		
	<p>Note 1: Additional fee of two hundred rupees shall be levied if the certificate of registration is a smart card type issued or renewed in Form 23A.</p> <p>Note 2: In case of delay in applying for renewal of certificate of registration, an additional fee of three hundred rupees for delay of every month or part thereof in respect of motor cycles and five hundred rupees for delay of every month or part thereof in respect of other classes of non-transport vehicles shall be levied.</p>			
5.	Issue of duplicate certificate of registration	Half of the fee mentioned against Serial No.4	53(2)	
6.	Transfer of ownership	<p>Half of the fee mentioned against Serial No.4.</p> <p>Note: In case of delay in submission of 'No Objection Certificate', an additional fee of rupees three hundred for delay of each month or part thereof in case of motor cycles and five hundred rupees for each month of delay or part thereof for other vehicles shall be levied.</p>	55(2)(iii), 55(3), 56(2)(a) and 57(1)(a)	

7.	Change of residence	Half of the fee mentioned against Serial No.4. Note: In case of delay in submitting 'No Objection Certificate' for change of residence, an additional fee of rupees three hundred for delay of each month or part thereof in case of motor cycles and five hundred rupees for each month of delay or part thereof for other vehicles shall be levied.	59	
8.	Recording alteration in the certificate of registration	Half of the fee mentioned against Serial No.4		
9.	Endorsing hire purchase/lease/hypothecation agreement		60	
	(a) Motorcycle	Five hundred rupees		
	(b) Three wheeler/quadricycle/light motor vehicle	One thousand and five hundred rupees		
	(c) Medium or heavy vehicle	Three thousand rupees		
	Note: No separate fee will be levied for cancellation of lease, etc, or for issue of fresh Certificate of Registration thereafter.			
10.	Conducting test of a vehicle for grant or renewal of certificate of fitness		62(2)	
Sl. No.	Purpose	Amount	Rule	Section
(1)	(2)	(3)	(4)	(5)
	(a) Motorcycle	(i) Manual: Two hundred rupees (ii) Automated: Four hundred rupees		
	(b) Three wheeled or light motor vehicle or quadricycle	(i) Manual: Four hundred rupees (ii) Automated: Six hundred rupees		
	(c) Medium or heavy motor vehicle	(i) Manual: Six hundred rupees (ii) Automated: One thousand rupees		
11.	Grant or renewal of certificate of fitness for motor vehicle	Two hundred rupees. Note: Additional fee of fifty rupees for each day of delay after expiry of certificate of fitness shall be levied.	62(2)	
12.	Grant or renewal of letter of authority	Fifteen thousand rupees	63(2)(a)	
13.	Issue of duplicate letter of authority	Seven thousand and five hundred rupees	66(2)	
14.	Appeal under rule 70	Three thousand rupees	71(1)	
15.	Any application not covered under entries at Serial Nos. 1 to 14 above	Two hundred rupees	64(p)	

Note 1: For the removal of doubts, it is hereby clarified that medium passenger motor vehicles, heavy goods vehicles, imported motor vehicles or any other vehicles not mentioned against Serial No.4 of the above Table include both transport and non-transport vehicles.

Note 2: Where the certificate of registration issued is in the form of any Smart Card Type, an additional fee of rupees two hundred shall be charged except in the case of issue of fresh certificate of registration after cancellation of hire purchase or lease or hypothecation agreement.” .

[No. RT-11017/12/2013-MVL]

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Subsection (i) vide notification number G.S.R. 590(E), dated the 2nd June, 1989 and last amended vide notification number G.S.R.1096(E), dated the 28th November, 2016.

FEES:ODISHA MOTOR VEHICLE RULES, 1993

(1) The fees in respect of application for grant, renewal, extension, countersignature or transfer of permit shall be as follows, namely:

Sl. No.	Kinds of permit	Temporary (in Rs.)	Permanent (in Rs.)
(i)	For a goods carriage permit	100/-	500/-
(ii)	For a private service, vehicle permit	100/-	500/-
(iii)	For a stage carriage permit	100/-	500/-
(iv)	For a contract carriage permit (other than motor cab)	150/-	750/-
(v)	For a goods carriage under National Permit Scheme	100/-	500/-
(vi)	For any other permit and for countersignature of a permit	100/-	500/-
(vii)	For motor cabs	100/-	200/-

(2) The fees in respect of grant, renewal, extension, countersignature or transfer of a permit shall be as follows, namely:

(i)	For a goods carriage permit per annum or any part thereof	1000/- per vehicle per annum or part thereof
(ii)	For a stage carriage permit per annum or any part thereof	2500/- per vehicle per annum or part thereof
(iii)	For a contract carriage permit other than motor cab	1500/- per vehicle per annum or any part thereof
(iv)	(a) For any other permit (b) For Motor cab -200/- P.A.	1000/- per vehicle per annum or any part thereof
(v)	Surcharge for permit for covering more than one region	500/- per vehicle for a permit
(vi)	For a temporary permit (a) If valid for one region (b) If valid for more than one region	80/- for every week or part thereof 100/- for every week or part thereof
(vii)	For replacement of a vehicle covered by a permit by another	Rupees one thousand
(viii)	For transfer of a permit --	
	(a) Stage Carriage	Rupees twenty-five thousand
	(b) Contract-Carriage	Rupees five thousand
	(c) Goods Carriage	Rupees five thousand
(ix)	(a) For transfer of any other permit (b) For motor cab	Rupees one thousand Rupees one thousand
(x)	Countersignature of permanent permit	

	(a) Goods Carriage permit	Rupees two thousand per annum per vehicle
	(b) Stage Carriage permit and contract carriage permit other than motor cab	Rupees two thousand five hundred per annum per vehicle
	(c) Motor cab	Rupees five hundred per annum per vehicle
	(d) Any other permit	Rupees one thousand per annum per vehicle
(xi)	Countersignature of temporary permit	Rupees two thousand per vehicle
(xii)	Fee for Curtailment/Extension/ Variation to any route in respect of State Carriage Permit	Rupees five thousand
(xiii)	Fee for variation of area in respect of a Goods Carriage Permit for operation in neighboring States under reciprocal transport agreement	In addition to fee payable under clauses (2) (i) rupees five thousand
(xiv)	(a) Fee for change of route (excluding permit fee)	Rupees five thousand
	(b) Fee for change of timing	Rupees three thousand
(xv)	Fee to measure distance of any route by transport authority to be paid by permit holder or applicant	Rupees five per kilometer
(xvi)	Process fees with every application/objection filed	Rupees one hundred
(xvii)	Fees for appeal petitions under Sub-Section (2) of Section 17 or Sub-Section (3) of Section -19 of M.V. Act. 1988 [Rule 5(1) of OMV Rules, 1993]	Treasury Challan for 50/-
(xviii)	Fee for issue of duplicate licence [Rule-6(1) of OMV Rules, 1993]	100/- (in Form-6) 200/- (in Form-7)
	(xix) Fee for appeal under Sub-rule (1) of Rule-11 of OMV Rules, 1993	Treasury challan for 100/-
(xx)	Fee for obtaining copy of document [Rule -12 of OMV Rules, 1993]	50/-
(xxi)	Fee for delay in making application for renewal of fitness certificate [Sub-Rule-7 of Rule-22 of OMV Rules, 1993]	100/-
(xxii)	Fee for late production of vehicle before inspecting authority for inspection. [Sub-Rule-8 of Rule-22 of OMV Rules, 1993]	100/-
(xxiii)	Fee for issue of duplicate certificate of fitness [Rule-23(1) of OMV Rules, 1993]	100/-
(xxiv)	Fee for obtaining the certified copies of Registration [Rule-28(1) of OMV Rules, 1993]	50/-
(xxv)	Fee for grant of certified copies of records relating to registration and licences. [Rule-30 of OMV Rules, 1993]	50/-
(xxvi)	Fee for supply information relating to particulars of a motor vehicle [Rule-31 of OMV Rules, 1993]	30/- (for each item of information relating to a period not exceeding one year) 50/- (exceeding one year but not exceeding 5 years) 60/- (exceeding 5 years)
(xxvii)	Fee for checking of a design of motor vehicle [Rule -154(3) of OMV Rules, 1993]	5000/- (payable in cash or by means of B.D.)

[As amended vide Odisha Motor Vehicles (amendment) Rules, 2003 published in the Odisha Gazette on 24th January 2003](SRO No.29/2003)

ANNEXURE -II

(Ref-para-2.8.1)

[See rule 13(2)]

Registration marks to be assigned by Registering Authorities

<u>Designation of Registering Authority</u>	<u>Registration Mark</u>
Regional Transport Officer, Balasore	OD-01
Regional Transport Officer, Bhubaneswar	OD 02
Regional Transport Officer, Balangir	OD -03
Regional Transport Officer, Chandikhole	OD -04
Regional Transport Officer, Cuttack	OD -05
Regional Transport Officer, Dhenkanal	OD -06
Regional Transport Officer, Ganjam	OD -07
Regional Transport Officer, Kalahandi	OD -08
Regional Transport Officer, Keonjhar	OD -09
Regional Transport Officer, Koraput	OD -10
Regional Transport Officer, Mayurbhanj	OD -11
Regional Transport Officer, Phulbani	OD- 12
Regional Transport Officer, Puri	OD-13
Regional Transport Officer, Rourkela	OD-14
Regional Transport Officer, Sambalpur	OD -15
Regional Transport Officer, Sundargarh	OD -16
Regional Transport Officer, Bargarh	OD -17
Regional Transport Officer, Rayagada	OD -18
Regional Transport Officer, Angul	OD -19
Regional Transport Officer, Gajapati	OD -20
Regional Transport Officer, Jagatsinghpur	OD -21
Regional Transport Officer, Bhadrak	OD -22
Regional Transport Officer, Jharsuguda	OD -23
Regional Transport Officer, Nawarangpur	OD-24
Regional Transport Officer, Nayagarh	OD -25
Regional Transport Officer, Nuapada	OD -26
Regional Transport Officer, Boudh	OD -27
Regional Transport Officer, Deogarh	OD -28
Regional Transport Officer, Kendrapara	OD -29
Regional Transport Officer, Malkangiri	OD -30
Regional Transport Officer, Sonapur	OD -31
Regional Transport Officer, Bhanjanagar	OD-32
Regional Transport Officer, Bhubaneswar-II	OD -33
Regional Transport Officer, Jajpur	OD 34
Regional Transport Officer, Talcher	OD -35

ANNEXURE -III

(Ref-para-2.8.2)

GOVERNMENT OF ODISHA
COMMERCE AND TRANSPORT (TRANSPORT) DEPARTMENT

NOTIFICATION

Dated, Bhubaneswar, the 01/12/2015.

No.LC-TR- 33 /2015/ 7680

T. Whereas the draft of certain rules further to amend the Odisha Motor Vehicles Rules, 1993 was published as required by sub section (1) of Section 212 of the Motor Vehicles Act, 1988 (59 of 1988), in the Extraordinary issue No.1531 of the Odisha Gazette, dated 3rd November, 2015 under the notification of the Government of Odisha in the Commerce and Transport (Transport) Department No.6971-LC-TR-33/2015/T. dated 3rd November, 2015 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of fifteen days from the date of publication of the said notification in the Odisha Gazette;

And, whereas, no objection or suggestion has been received in respect of the said draft;

Now, therefore, in exercise of the powers conferred by Section 96 of the said Act, the State Government do hereby makes the following rules further to amend the Odisha Motor Vehicles Rules, 1993 namely:-

1. (1)These rules may be called the Odisha Motor Vehicles (Amendment) Rules, 2015.
(2)They shall come into force from the date of their publication in the Odisha Gazette.
2. In the Odisha Motor Vehicles Rules, 1993 for rule 14, the following rule shall be substituted, namely:-

14. Reservation, auction and assignment of registration number with marks –

(1) On receipt of an application, the registering authority, while assigning a registration mark under rule 13, shall assign the registration number which falls in serial after the last registration mark and number assigned subject to the provisions contained in the following sub-rules.

(2) The Transport Commissioner, Odisha may reserve any registration number with mark as considered necessary to be assigned to a motor vehicle owned by the Government and no reservation fee shall be charged for the same.

(3) The Commissioner may, notify, in local newspapers, from time to time, classifying any registration number into such number & groups numerically as are considered to be reserved as fancy number with the minimum reservation fee as specified in the table below:

(110)

Table

Group	Registration Number	Minimum Reservation fee
(1)	(2)	(3)
I		Rs.1,00,000/-
II		Rs.60,000/-
III		Rs.40,000/-
IV		Rs.10,000/- for Motor Cycle (two wheelers) and Rs.20,000/- for other than two wheelers.

(4) The registering authority may, on an application made to it online by the owner of a motor vehicle or by any person who intends to purchase a motor vehicle for reservation of registration number other than the notified numbers referred to in sub-rule (3) in respect of new vehicle or by assignment of Odisha registration number with mark under section 39 or section 47 of the Act, as the case may be, assign a registration number within the range of ten thousand from the last number assigned in serial order from the date of application on payment of fee of rupees five thousand for two wheelers and rupees ten thousand for motor vehicle other than two wheelers in addition to the fee prescribed under rule 81 of the Central Motor Vehicles Rules, 1989, online on first come first serve basis and while applying online, the applicant shall mention details of payment made online, attach scanned copy of any one document as proof of address and age of the applicant as laid down in rule 4 of the Central Motor Vehicles Rules, 1989 and rule 8-A of these rules.

(5) The registering authority may, on an application made to it online by the owner of a motor vehicle or by any person who intends to purchase a motor vehicle for reservation of a registration number or numbers out of the notified registration numbers referred to in sub-rule (3) in respect of new vehicle or by assignment of Odisha registration number with mark under section 39 or section 47 of the Act, as the case may be, assign a notified number within the range of ten thousand from the last number assigned in serial order on payment of such fee as prescribed in sub-rule (3), in addition to the fee prescribed under rule 81 of the Central Motor Vehicles Rules, 1989 online, and while applying online, the applicant shall mention details of payment made online, attach scanned copy of any one document as proof of address and age of the applicant as laid down in rule 4 of the Central Motor Vehicles Rules, 1989 and rule 8-A of these rules. and notified number shall be allotted by auction in such manner as may be specified in the order issued by the Transport Commissioner.

Provided that where the applicant has applied for more than one notified number, he shall remit the fee for each such number as prescribed fee under sub-rule (3).

(6) The applicant who has offered highest fee, shall be allotted with the number as per the procedure prescribed in the Act and in the Central Motor Vehicles Rules, 1989 on production of the vehicle alongwith other documents and payment of full amount offered by him before the Registering Authority concerned within thirty days from the date of filing of online application, failing which the selected number shall stand cancelled and the fee paid under sub rule (5) shall be forfeited and the number so cancelled, shall be allotted to the next highest bidder, if any, in descending order and if the number could not be allotted, the said number shall be referred to the Commissioner for re-notification or for further action.

(7) Where one application is received for a particular notified number, the applicant shall be allotted with such number on payment of fee in full as prescribed in sub-rule (3) by following the procedure prescribed in sub-rule (6).

(8) The reservation fees paid online by the unsuccessful applicants shall be returned to them by the registering authority online within seven days after the auction is over in such manner as may be specified in the order issued by Transport Commissioner.

By order of the Governor

Commissioner-cum-Secretary to Government

Memo No 7681 /T. dated 01/12/15

Copy along with soft copy of the Notification forwarded to the in-charge, Gazette Cell, Commerce & Transport (Commerce) Department with a request to publish the Notification in an extraordinary issue of Odisha Gazette and to supply 100 copies to this Department.

Joint Secretary to Government

Memo No 7682 /T. dated 01/12/15

Copy forwarded to the Joint Secretary to Govt. of India, Ministry of Road Transport & Highways (Transport Wing), New Delhi/ All State Governments and Union Territories (Department dealing with Road Transport) for kind information.

Joint Secretary to Government

Memo No 7683 /T. dated 01/12/15

Copy forwarded to All Departments of Govt. / All Heads of Department/Transport Commissioner, Odisha,Cuttack/ / M.D. OSRTC, Bhubaneswar/ D.G & I.G of Police, Odisha, Cuttack/ A.G(Audit & Accounts),Odisha, Bhubaneswar/ Registrar, Orissa High Court, Cuttack /Secretary, OLA, Bhubaneswar/ Chief Engineer(Roads), Odisha, Bhubaneswar/ All Collector-cum-Chairman RTAs/ All Superintendents of Police/ Principal, Driving Training School, Bhubaneswar/ All Deputy Commissioners, Transport/ All RTOs for information and necessary action.

Joint Secretary to Government

**FANCY NUMBER AUCTION SYSTEM
AND
ONLINE BOOKING OF GENERAL NUMBER.**

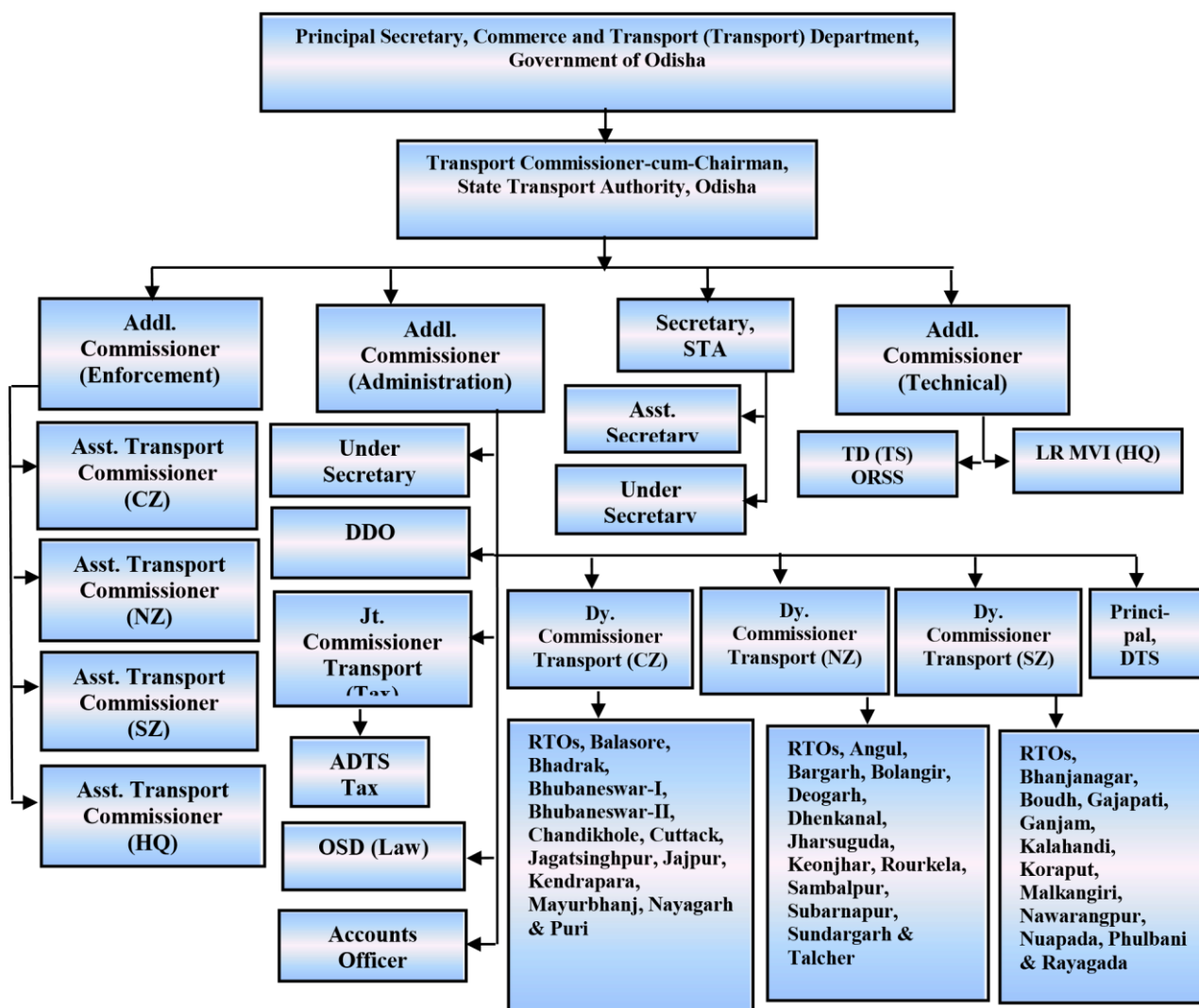
Why Fancy Number Auction or Online booking of other general numbers?		
The Government in Commerce & Transport Department in their notification no. No.7680-LC-TR33/2015/T, dated 01/12/2015 had amended the rule 14 of OMV Rule,1993. The government in this notification have directed to reserve the fancy number through online auction and also directed to provide online system for booking of other general number. The Transport Commissioner have been delegated with power for grouping of Fancy Number (Rule 14, sub-rule 3), modalities for auction of such fancy number and online booking of other general number in accordance to sub rule 3 & 4 of Rule 14 of OMV Rule,1993.		
What are the categories of Numbers for online booking/auction?		
As per the amended provision of rule 14 of OMV Rules, 1993, the registration numbers are divided into two categories i) “Notified Fancy Numbers” and ii) “Other than Notified Numbers” .		
How can I book/reserve Notified Numbers?		
The registration numbers in the notified fancy category will be allotted to any person through online auction only on payment of fee prescribed under Rule 14 (3) of OMV Rules, 1993.		
How can I book/reserve other than Notified Numbers?		
The registration numbers, other than the notified numbers, are to be allotted in serial order on first come first serve basis. However, any person can reserve / book any registration number, other than notified fancy numbers, through online on payment of rupees five thousand for two wheeler and rupees ten thousand for vehicle other than two wheelers in accordance with sub-rule (4) of rule 14 of OMV Rules, 1993. The number intended to be reserved must be within the range of ten thousand from the last number assigned in serial order on the date of application and payment of fee online		
Which numbers are notified numbers?		
List of Numbers with the base price for auction are as under Group	Registration Number	Base Price
I	0001, 0009	Rs.1,00,000/-
II	0002, 0003, 0004, 0005, 0006, 0007, 0008, 0011, 0786, 11111234, 7777, 9999	Rs.60,000/-
III	1000, 2222, 3333, 4444, 5000, 5555, 6666, 7000, 8055, 8888, 9000	Rs.40,000/-
IV	0010, 0012, 0022, 0033, 0055, 0066, 0070, 0077, 0090, 0099, 0100, 0101, 0111, 0123, 0222, 0333, 0555, 0707, 0777, 0909, 0999, 1001, 2000, 2020, 3000, 4000, 5050, 6000, 7007, 7700, 8000, 8008, 9009, 9090, 9900	Rs.10,000 for two wheeler and 20,000/- for other vehicles

ANNEXURE -IV

(Refer Para 5.3.3)

ORGANISATIONAL CHART OF THE OFFICE OF THE CHAIRMAN, STATE TRANSPORT AUTHORITY-CUM- TRANSPORT COMMISSIONER, ODISHA

Organisational set up



ANNEXURE - V

Details of returns prescribed by State/ Center Government to Government and Transport Commissioner from its subordinate officers.

<u>Sl. No.</u>	<u>Name of the Subject</u>	<u>Prescribed by</u>	<u>Due from</u>	<u>Submitted to</u>
<u>ANNUAL REPORT</u>				
1.	Annual administration Report	State Govt.	R.T.O.	Government
2.	No. of drivers and conductors licence issued during the year	-do- -do-	-do-	
3.	Estimation of domestic product	-do- -do-	-do-	
4.	Road Transport Statistics	-do- -do-	-do-	
5.	Distribution of road transport operators according to size of fleet (31 st)	Govt. of India	-do- -do-	

Receipt Audit Manual (Motor Vehicle Tax)

6.	Distribution of road transport operators according to size of fleet (Calendar years)	State Govt.	-do-	-do-
7.	Economic Development Indicator	-do-	-do-	-do-
8.	Basic Road Transport Statistics	-do-	-do-	-do-
9.	Formal report of collection of M.V. tax and fees in Appendix -C	-do-	-do-	-do-
10.	Issue of different categories of permits	-do-	-do-	-do-
11.	Annual report of valid permits in Form -Y -1 and Y -2	Govt. of India	-do-	-do-
12.	No. of another vehicle registered in the State as on 31 st March	State Govt.	-do-	-do-
13.	No. of motor vehicle registered during the year and revenue collected on those vehicles	-do-	-do-	-do-
14.	Classification of M.V.S., on road by feel used	-do-	-do-	-do-
15.	No. of tractors and bulldozers in the State	-do-	-do-	-do-
16.	Hand book of M.V. Statistics			
17.	Compilation of data from STA			
18.	Compilation of Statistical data on Transport undertaking required by indirect taxation committee set up by Government of India	State Govt.	R.T.O.	Government

QUARTERLY REPORT

1.	Quarterly report on M.Vs in use in From D.T.R. (OT)	S.T.A.	-do-	S.T.A.
2.	Monthly review on collection of M.V. Tax & P. Tax and checkgates	-do-	-do-	-do-
3.	Movements of vehicles at checkgates	-do-	-do-	-do-
4.	Collection of P. Tax from different operators	-do-	-do-	-do-

(Through
R.T.O.)

5. Verification of accounts with the Accountant General

Sl. No. **Name of the Subject** **Prescribed by** **Due from** **Submitted to**

6.	Monthly confidential Report			
7.	Monthly registration of motor vehicle in Form -DTR	State Govt.	-do-	-do-

MISC. FILES

- Matter relating to Seventh Finance Commissioner
- Tour Particulars of the staff of P.C. Cell
- Tour Diary of the staff of P.C. Cell
- Introduction of statistical returns by Government of India

5. Loss of revenue on introduction of zonal permit scheme
6. Revenue receipts and recoveries
7. Matter relating to policy planning committee set up by Govt. of India
8. Survey of routes for study of potentiality of P. Tax
9. Transport efficiency survey
10. Traffic survey
11. No. of Tractors in use
12. No. of routes operated by both Public State Govt. R.T.O.s Government
Private Sector
13. List of Private operator in the State India Govt. -do- -do-
14. Transport requirement on Tourist

Authority of No. DTR(RT)71 G(4) Dt.10.07.1978 by Ministry of shipping and Transport Government of India.

<u>Title of the return</u>	<u>Form No.</u>	<u>Periodicity</u>
1. Monthly return on No. of motor vehicle newly registered	DTR/RT/MI	Monthly
2. Quarterly return on No. of vehicles issued	DTR/RT/QI	Quarterly
3. Annual return on No. of drivers and conductors licences in force	DTR/RT/YI	Yearly
4. Annual return on revenue realized from Motor Vehicle Taxes as fee	DRT/RT/Y-2	-do-
5. Annual return on No. of valid permits for the operation of DTR/ RT/ Y commercial vehicles and No. of vehicles covered thereunder 3 -do-		
6. Annual return on No. of permits for inter-states operation and the no. of motor vehicles covered thereunder	DTR/RT/ Y -4	-do-

Fixation of monthly targets for P. Tax/ M.V. Tax for the year.

Sl. No.	Name of the region.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March

ANNEXURE –VI

(Para 3.3.3)

Sub:- Procedure for submitting Monthly Return on collection of M.V. Revenue to reach the office of the State Transport Authority, Rajaswa Bhavan, P.O.- Cuttack -2 Pin-753002, District -Cuttack by the fifth of every succeeding month.

1. The monthly returns on collection of M.V. Revenue prescribed to be submitted by the Regional Transport Officers (Taxing Officers) and the Secretary, S.T.A. to the office of the State Transport Authority are now being submitted in the format as at Part -A (copy enclosed). This format will continue to be used.

2. Additional Information in Monthly Return

Besides the information furnished in the format as in Part-A, additional information about details of collection are very often being required by this Authority as well as the Government in Commerce and Transport (Transport) Department for various purpose. So, it is directed that in addition to information to be furnished in Part-A, collection under other items should also be furnished in Part-B. The return should be sent to the Deputy Commissioner Transport (Taxation) in his name-cover preferably through a special Messenger so as to reach him by the fifth instant of the month succeeding the month for which the return is due.

3. Proper classification of M.V. receipts and crediting to the proper Head of Account

Amount of arrear tax collection at the cash counter(s) together with current tax and by the Enforcement staff during their checking of motor vehicles on the road together with compounding fee have to be separately mentioned in the receipts. This will make it easier to work out the total amount of arrear tax collected in a month and exhibit it in the relevant column in part -A of the monthly return. The arrear tax, however, is to be deposited under the same Head of Account alongwith the current tax, i.e. “0041-Taxes on vehicles -102 Receipts under the State Motor vehicles Taxation Acts” (vide details in Annexure -I enclosed).

4. Deposit of fees -Head of Account

The amounts collected under the various fees like Driving licence fee/ Conductor’s licence fee, Registration fee, fitness fee, permit fee, compounding/ advance compounding fee should be deposited under the Head of Account “0041-Taxes on vehicles -101-Receipts under the Indian Motor Vehicles Act” as per details given in Annexure -I enclosed.

5. Arrear Passenger Tax

Arrear Passenger Tax wherever collected should be separately exhibited in Part-B of the monthly return and should be deposited under the separate head of Account i.e. “0042-Taxes on Goods and Passenger -101 -Tax Collections”. This amount is however, to be carried to the total collection in Part-A of the monthly return.

6. Explanatory note for unsatisfactory collection

Where the monthly collection/ Progressive collection falls below the monthly target/progressive target, an explanatory note should be given either in the forwarding letter or preferably in the foot note of Part-A of the monthly return in order to apprise the reason(s) to the authority.

7. Verification of Deposit Figures in the A.G., Odisha

At the close of every quarter of the financial year and finally in the month of May, the R.T.O.s/ Addl. R.T.O., Bargarh and the Under Secretary (Accounts), S.T.A. should get their deposits verified in the office of the Accountant General (CW&RA), Odisha, Bhubaneswar, finalise the figures and furnish the information to the Transport Commissioner-Cum-Chairman, S.T.A.

8. Monthly Return of border checkgates for M.V. Revenue collection

The Officer-in-charge at the unified border checkgate with continue to submit the monthly return on amounts collected at the checkgates in Form-M-8(B) circulated in S.T.A. letter No.XIIII-44/85-16512/TC Dated 10.10.1985 with a slight change now made as enclosed at M-8(B). Deposits are, however, to be made under the appropriate head of Account mentioned in Annexure -I. The total period in man-hours for which a Junior M.V.I. works during a month and the amount collected by him at the check gate should also be reflected Junior M.V.I. -wise in a separate note. An explanation as to the shortfall in collection, if any, should also be given.

9. This should be carefully followed with effect from the collection for the month of December, 1989

ANNEXURE-VII

(Schedule-III see section 4-A)

Notwithstanding anything contained in section 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 and every motor vehicle (being a motor car, omnibus and motor cab) covered by item 6 of schedule- 1 which is used personally or kept

for personal use, one time tax at the rate equal to a standard rate as specified in sche-111 or five percentum of the cost of the vehicle whichever is higher (Annexure-IX):

Provided that in case of a vehicle which is on road in State of Odisha, whether purchased or acquired inside or outside the State of Odisha, one time tax shall be at the rate as specified in schedule-III:

Provided further that the vehicle in respect of which one time tax has already been realized shall not be liable to pay tax.

- (i) The levy and payment of one-time tax shall be compulsory.
- (ii) 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.

Sl. No.	Period of vehicle	Motor cycle with or without attachment (Class-I vehicle)		Motor cabs, Motor cars, Jeeps, Omni buses ;used personally (Class VI- vehicle)		
		Not exceeding 91Kg.ULW	Exceeding 91 Kg.ULW	Not exceeding 762 kg.ULW	Exceeding 762 kg.ULW but not exceeding 1524kg.ULW	Exceeding 1524 kg. but not exceeding 2286 kg.ULW
	At the time of registration of new vehicle	Rs.1500 or 5% of the cost of the vehicle.	Rs.2000 or 5% of the cost of the vehicle	5% of the cost of the vehicle or ten times of annual tax whichever is higher	5% of the cost of the vehicle or ten times of annual tax whichever is higher	5% of the cost of the vehicle or ten times of annual tax whichever is higher
	If the vehicle is already registered and its age is					
1	Not more than one year	1500	2000	9800	14100	20800
2	More than 1 year but not more than 2 years	1400	1870	9100	13100	18400
3	More than 2 year but not more than 3 years	1300	1740	8400	12100	17000
4	More than 3 year but not more than 4	1200	1610	7700	11100	15500
Sl. No.	Period of vehicle	Motor cycle with or without attachment (Class-I vehicle)		Motor cabs, Motor cars, Jeeps, Omni buses ;used personally (Class VI- vehicle)		
	years					
5	More than 4 year but not more than 5years	1100	1480	7000	10100	14100

6	More than 5 year but not more than 6years	1000	1350	6300	9100	12700
7	More than 6 year but not more than 7years	900	1220	5600	8100	11300
8	More than 7 year but not more than 8years	800	1090	4900	7000	9900
9	More than 8 year but not more than 9years	700	960	4200	6000	8500
10	More than 9 year but not more than 10years	600	830	3500	5000	7100
11	More than 10 year but not more than 11years	500	700	2800	4000	5700
12	More than 11 year but not more than 12years	400	570	2100	3000	4200
13	More than 12 year but not more than 13years	300	440	1400	2000	2800
14	More than 13 years	Equal to annual tax	Equal to annual tax	Equal to annual tax	Equal to annual tax	Equal to annual tax

(iii) 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

Receipt Audit Manual (Motor Vehicle Tax)

Seating capacity	Up to 160 kms.		161 to 240 kms.		241 to 320 kms.		Exceeding 320 kms.		Standees @ 152 per annum with effect from 1-6-93	
	Ordinary	Express	Ordinary	Express	Ordinary	Express	Ordinary	Express		
									No. of standees	Tax per month
21	1184	1689	1450	2084	1900	2842	2280	3230	4	51
22	1247	1778	1527	2193	2000	2992	2400	3400	5	63
23	1309	1867	1603	2303	2100	3141	2520	3570	6	76
24	1371	1956	1679	2413	2200	3291	2640	3740	7	89
25	1434	2045	1756	2522	2300	3440	2760	3910	8	101
26	1496	2134	1832	2632	2400	3590	2880	4080	9	114
27	1558	2223	1908	2742	2500	3740	3000	4250	10	127
28	1621	2312	1985	2851	2600	3889	3120	4420	11	139
29	1683	2401	2061	2961	2700	4039	3240	4590	12	152
30	1745	2490	2137	3071	2800	4188	3360	4760	13	165
31	1806	2579	2214	3180	2900	4338	3480	4930	14	177
32	1870	2668	2290	3290	3000	4488	3600	5100	15	190
33	1932	2756	2366	3400	3100	4637	3720	5270	16	203
34	1995	2845	2443	3509	3200	4787	3840	5440	17	216
35	2057	2934	2519	3619	3300	4936	3960	5610	18	228
36	2119	3023	2595	3729	3400	5086	4080	5780		
37	2182	3112	2672	3838	3500	5235	4200	5950		
38	2244	3201	2748	3948	3600	5385	4320	6128		
39	2306	3290	2824	4058	3700	5535	4440	6290		
40	2369	3379	2901	4167	3800	5684	4560	6460		
41	2431	3468	2977	4277	3900	5834	4680	6630		
42	2493	3357	3053	4387	4000	5983	4800	6800		
43	2556	3646	3130	4496	4100	6133	4920	6970		
44	2618	3735	3206	4606	4200	6283	5040	7140		
45	2680	3823	3282	4716	4300	6432	5160	7310		
46	2743	3912	3359	4825	4400	6582	5280	7480		
47	2805	4001	3435	4935	4500	6731	5400	7650		
48	2867	4090	3511	5045	4600	6881	5520	7820		
49	2930	4179	3588	5154	4700	7030	5640	7990		
50	2992	4268	3664	5264	4800	7180	5760	8160		
51	3054	4357	3740	5374	4900	7330	5880	8330		
52	3117	4446	3817	5483	5000	7479	6000	8500		
53	3179	4535	3893	5593	5100	7629	6120	8670		
54	3241	4624	3969	5703	5200	7778	6240	8840		
55	3304	4713	40464	5812	5300	7928	6360	9010		
56	3366	4802	4122	5922	5400	8078	6480	9180		

ANNEXURE-VIII

ODISHA MOTOR VEHICLE TAX-2018

CLASS-I							OLD	MODE OF PAYMENT
MOTOR CYCLE/ SCOOTER/ SCOOTER WITH SIDE CAR/LESS THAN 25 CC/FOR HIRE	COST	TAX	10% OF OTT	20%OTT AFTER 60 DAYS			5% of cost	OTT
	0 TO 5 LAKHS	6%						
	5 LAKHS TO 10 LAKH	8%						
	EXCEEDING 10 LAKHS	10%						
CLASS-III	LADEN WEIGHT IN K.G	TAX	ADDLTAX	TOTAL	OLD per qtr	NEW/p qt		ANNUAL/ QUARTERLY AS PER LADEN WEIGHT
3W GOODS/GOODS CARRIER/ARTICULATED VEHICLE/LIBRARY VAN/MOBILECLINIC/XRAY VAN/MOBILE WORKSOP/MOBILE CANTEEN//CASH VAN/FIRE TENDER/HEARSES/DUMPER/AUXULARI TRAILER/FIRE FIGHTING VEHICLE /ANIMAL AMBULANCE/POWER TILLER COMM/EXCAVATOR - COMMERCIAL/SNORKED LADDER	0 <= 1000	540	Nil	540	135	135	540	
	1001 -2000	2356	Nil	2356	589	589	2356	
	2001 -5000	2446	444	2890	723	723	2890	
	5001 -10000	3773	1182	4955	1795	1239	4955	
	10001-13000	5363	1816	7179	1795	1795	7179	
	13001-16200	7800	2640	10440	2610	2610	10440	
	16201to 25000	14000	5000	19000		4750	17190	
	25001 to 31000	19000	7000	26000		6500		
	31001 to 35200	23000	9000	32000		8000		
	39201 to 40200	28000	14000	42000		10500		
	44201 to45200	33000	19000	52000		13000		
48201 to 49200	37000	23000	60000		15000			
1.Any new vehicle having laden weight <= 3000 KG and registered on or after 22/11/2017 shall pay OTT @ 6% of purchase cost or 10 times of annual rate of tax whichever is higher.								
STAGE CARRIAGE								
CLASS-IV	KMS	TAX	ADDL TAX	TOTAL	STANDING YLY	STANDEES=TAX+ADDL TAX/4/12@pm		
ORDINARY	0-160	172	576	748	187	16	748	
	161-240	196	710	906	227	19	916	
	241-320	245	955	1200	300	25	1200	
	321-400	294	1146	1440	360	30	390	
	401-480	353	1376	1729	432	36	0	
	481-560	424	1652	2076	519	43	0	

	MORE THAN 561	509	1983	2492	623	52	0	ANNUAL/ MONTHLY-PER SEAT PER ANNUM
					0	0		
EXPRESS	0-160	172	895	1067	267	22	1067	
	161-240	196	1120	1316	329	27	1316	
	241-320	245	1550	1795	449	37	1795	
	321-400	294	1746	2040	510	43	2040	
	401-480	353	1973	2326	582	48	0	
	481-560	424	2230	2654	664	55	0	
	MORE THAN 561	509	2520	3029	757	63	0	

Receipt Audit Manual (Motor Vehicle Tax)

								ANNUAL/ MONTHLY-PER SEAT PER ANNUM
DELUXE= EXPRESS *130%	0-160	172	1164	1336	334	22	1336	
	161-240	196	1456	1652	413	27	1652	
	241-320	245	2015	2260	565	37	2260	
	321-400	294	2270	2564	641	43	2564	
	401-480	353	2565	2918	730	48	0	
	481-560	424	2899	3323	831	55	0	
	MORE THAN 561	509	3276	3785	946	63	0	
							0	
AC DLX /AC DLX SLEEPER= DLX* 120%	0-160	172	1397	1569	392	33	0	
	161-240	196	1747	1943	486	40	0	
	241-320	245	2418	2663	666	55	0	
	321-400	294	2724	3018	755	63	0	
	401-480	353	3078	3431	858	71	0	
	481-560	424	3479	3903	976	81	0	
	MORE THAN 561	509	3931	4440	1110	93	0	
							0	
FULLY BUILT AC SLEEPER= DLX*140%	0-160	172	1630	1802	450	38	0	
	161-240	196	2038	2234	559	47	0	
	241-320	245	2821	3066	767	64	0	
	321-400	294	3178	3472	868	72	0	

	401-480	353	3591	3944	986	82	0	
	481-560	424	4059	4483	1121	93	0	
	MORE THAN 561	509	4586	5095	1274	106	0	
CLASS-IV-B								
	Three Wheeler (Passenger)Seating capacity ≤ 3 (EXCLUDING DRIVER)	148	0	148				
motor car/psv/educational bus/Omni bus/motor cab/maxi cab which does not carry 12 person excluding Driver	COST							PER SEAT PER MONTH/ ANNUAL/QUARTELY/MONTHLY
	0 TO 5 LAKHS	6%	10%OTT	20%OTT AFTER 60 DAYS				
	5 LAKHS TO 10 LAKH	8%						
	EXCEEDING 10 LAKHS	10%						
Seating capacity between 12 to 25 (EXCLUDING DRIVER)	Motor Cab	307	413	720	60 PER SEAT PER MONTH			
	Maxi Cab							
	Luxury Cab							
	Camper Van / Trailer							
	Omni Bus							
	DELUXE CONTACT CARRIAGE							
	AC DELUXE CONTACT CARRIAGE							

Annexure
s

	AC DELUXE SLEEPER CONTACT CARRIAGE						
	AC SLEEPER CONTRACT CARRIAGE						
MORE THAN 25 (EXCLUDING DRIVER)	Omni Bus	768	1710	2478	207		
	DELUXE CONTACT CARRIAGE	768	2223	2991	249		
	AC DELUXE CONTACT CARRIAGE	768	3112	3880	323		
	AC DELUXE SLEEPER CONTACT CARRIAGE	768	3112	3880	323		

	AC SLEEPER CONTRACT CARRIAGE	768	3557	4325	360		
	In case of Class IV - B vehicles upto seating capacity 13 including driver One Time Tax to be calculated as per class I vehicles						
CLASS-IV-C							
	AS PER WEIGHT G.V.W(KG)						
	Tractor (Commercial)<=9500	1. ONE TIME TAX @ 3% OF COST OF TRACTOR,TRACTOR & TRAILER COMBINATION OR TRAILER COMMERCIAL. 2. AGRICULTURAL TRACTOR (i.e ONLY TRACTOR WITHOUT TRAILER) WILL ALSO HAVE TO PAY OTT @ 3% OF COST N:B- THIS OTT IS APPLICABLE FOR THE TRACTOR,TRACTOR & TRAILER COMBINATION & TRAILER APPLYING FOR NEW REGISTRATION ON OR AFTER 22/11/2017					
	Tractor-trolley (Commercial)<=9500 KG GVW						
	Trailer (Commercial) <= 9500						
	Tractor (Commercial)> 9500						For additional 500 Kg or part Laden Weight exceeding 9500 Kg THERE SHALL BE ONLY TAX PAYABLE (NO ADDL TAX IS PAYABLE) & TAX WILL BE 3675 PLUS 180.00 FOR EVERY 500 KG OR PART THEREOF IN ADDITION TO 9500 KG
	Tractor-trolley (Commercial)> 9500						
	Trailer (Commercial) > 9500						
	CLASS-IV-D						
GREEN TAX							
TRANSPORT	Transport vehicles more than 15 years from the date of registration Rs 4000/- at the time of fitness						
NON-TRANSPORT	Other than transport vehicles Rs 1000/-at the time of RR						
CLASS-V-A -PVT SERVICE VEHICLE							
PSV	Private Service Vehicle LESS THAN 13 SEAT EXCLUDING DRIVER WEF 22/11/2017	One Time Tax to be calculated as per class I vehicles as per cost					
	Private Service Vehicle MORE THAN 13 SEAT EXCLUDING DRIVER	800		800			
CLASS - V B VEHICLES (School Bus)							
SCHOOL BUS	Educational Institution Bus LESS THAN 13 SEAT EXCLUDING DRIVER	One Time Tax to be calculated as per class I vehicles as per cost					

per seat per annum

Receipt Audit Manual (Motor Vehicle Tax)

	Educational Institution Bus MORE THAN 13 SEAT EXCLUDING DRIVER	90		90				
CLASS-VI VEHICLES								
/AMBULANCE/3W PERSONAL/CAMPER VAN-TRAILER-PVT USE/PSV INDIVIDUAL USE/FORK LIFT/RIG MOUNTED VEHICLE/COMPRESSOR FITTED VEHICLE/CRANE MOUNTED/AGRICULTURAL TRACTOR/TRAILER FOR PERSONAL USE/TOWER WAGON/TREE TRIMMING VEHICLE/CONST.EQUIPMENT/TRAILER-AGRI/P/POWER TILLER/TOW TRUCK/BREAK DOWN VAN/RECOVERY VEHICLE/ROAD ROLLER/EXACAVATOR-NT/BULL DOZER/HARVESTOR/EARTH MOVING EQUIPMENT	1100		1100	Un Laden Weight <= 762 Kg			TAX RATE IS PER ANNUM -ANNUAL	
	1600		1600	Un Laden Weight between 763				
	2100		2100	Un Laden Weight between				
	2500		2500	Un Laden Weight between 2287 - 3048 Kg				
	3000		3000	Un Laden Weight between 3048 - 6000 Kg				
	Rs 3000 + Rs 500 for excess of each 500 kg or part thereof			Un Laden Weight > 6000 Kg				
NB: VEHICLE FITTED WITH NON PNEUMATIC TYRE SHALL PAY 40% MORE TAX OF ANNUAL RATE								
E-Rickshaw & E-Cart								
	e-Rickshaw with Cart (G)	3% of purchase cost						

	e-Rickshaw(P)		
--	---------------	--	--

Annexure VIII
Amendment to MV Tax
Additional Tax

GOVERNMENT OF ODISHA
 COMMERCE AND TRANSPORT (TRANSPORT) DEPARTMENT

No. 7859 /T., dated the 24.11.17
 LC-TR-10/2017

From
 Sri Dayanidhi Nayak, OAS (SAG),
 Addl. Secretary to Government.

To
 The Transport Commissioner, Odisha,
 Cuttack.

Sub: - Implementation of the Amended provisions of OMVT Act, 2017.

Sir,

I am directed to send herewith a copy of the Odisha Motor Vehicles Taxation (Amendment) Act, 2017 bearing Notification No.14143-I-Legis-24/2015/L dated 21.11.2017 of Law Department published in the Odisha Gazette (extraordinary) No.1986 dated 21.11.2017 for implementation of the amended provisions of the Odisha Motor Vehicles Taxation Act, 2017 in the Odisha State from the date of issue of the Gazette Notification.

All the sub-ordinate offices under your control may be intimated accordingly.

Yours faithfully,

25/11/17
 Addl. Secretary to Government

OFFICE OF THE TRANSPORT COMMISSIONER-CUM-CHAIRMAN,
 STATE TRANSPORT AUTHORITY, ODISHA, CUTTACK.

Memo No. 13478 /TC dated 25/11/17
 Copy along with copy of Notification No.14143 published in the Extraordinary issue of the Odisha Gazette dated 21.11.2017 forwarded to all DCTs / all RTOs / Technical Director, NIC for information and necessary action.

25/11/17
 Addl. Commissioner Transport (Admn.)
 STA, Odisha, Cuttack

**THE ODISHA MOTOR VEHICLES
TAXATION (AMENDMENT) ACT, 2017**

TABLE OF CONTENTS

PREAMBLE :

SECTIONS :

1. Short title.
2. Amendment of section 4A.
3. Amendment of section 4B.
4. Insertion of new section 4C and 4D.
5. Amendment of section 5.
6. Amendment of section 7.
7. Amendment of section 8.
8. Omission of section 9.
9. Amendment of section 10.
10. Amendment of schedule I.
11. Amendment of schedule III.

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1986, CUTTACK, TUESDAY, NOVEMBER 21, 2017 / KARTIKA 30, 1939

LAW DEPARTMENT

NOTIFICATION

The 21st November, 2017

No.14143-I-Legis-24/2015/L.—The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 15th November, 2017 is hereby published for general information.

ODISHA ACT 19 OF 2017

THE ODISHA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2017

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

BE it enacted by the Legislature of the State of Odisha in the Sixty-eighth Year of the Republic of India as follows : —

Short title.

1. This Act may be called the Odisha Motor Vehicles Taxation (Amendment) Act, 2017.

Amendment
of section 4A.

2. In the Odisha Motor Vehicles Taxation Act, 1975 (hereinafter referred to as the principal Act), in section 4A, for sub-section (1) including the provisos the following sub-section shall be substituted, namely:—

Odisha Act
39 of 1975.

“(1) Notwithstanding anything contained in sections 3 and 4, but subject to other provisions of this Act, there shall be levied and paid in respect of every vehicle of the description specified in items 1 and 2 of Schedule I and every vehicle being motor car including jeep, which is used personally or kept for personal use, covered under item 6 of the said Schedule, motor cab and maxi cab covered under item 4(B) of the said Schedule, Omnibus, private service vehicle covered under item 5A, and educational Institution buses covered under item 5B of that Schedule which does not carry more than twelve persons excluding driver, one time tax at the rate specified in Schedule III:

Provided that in case of a motor vehicle which, —

- (i) is already on road in the State of Odisha prior to the commencement of the Odisha Motor Vehicles Taxation (Amendment) Act, 2017 (hereinafter referred to as the appointed date); or
- (ii) has been purchased or acquired outside Odisha but brought to Odisha on or after the appointed date; or
- (iii) is altered after the appointed date to a motor vehicle for which one time tax is payable,

the one time tax shall be such as may remain after deducting from the usual one time tax, one-fifteenth for each completed year for which tax has been paid, but in no case, such tax shall be less than one-tenth of such usual one time tax.

Explanation I.— For the purpose of this section, the expression “usual one time tax” means such rate of tax as specified in Schedule III payable in respect of such vehicle, calculated on the basis of the cost of such vehicle prevalent on the date of its first registration.

Explanation II. — For the purpose of this section, the cost of vehicle shall include taxes and duties charged by the Dealer as mentioned in the invoice:

Provided further that there shall be levied and paid in respect of every **e-cart and e-rickshaw**, one time tax at the rate of three percentum of the cost of such vehicle:

Provided also that the vehicle, in respect of which one time tax has already been realized, shall not be liable to pay tax as specified in Schedule III.

Amendment of section 4B.

3. In the principal Act, in sub-section (1) of section 4B, for the words "five percentum", the words "six percentum" shall be substituted.

Insertion of new sections 4C and 4D.

4. In the principal Act, after section 4B, the following sections shall be inserted, namely: —

"Levy and payment of one time tax on tractor and trailer.

4C. (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 tractor or trailer or tractor and trailer in combination of the description specified in item 5 of Schedule I, the Laden weight of which does not exceed 9500 kilograms, one time tax at the rate equal to three percentum of the cost of such vehicle:

Provided that in case of a vehicle which, —

(i) is already on road in the State of Odisha prior to the commencement of the Odisha Motor Vehicles Taxation (Amendment) Act, 2017 (hereinafter referred to as the appointed date); or

(ii) has been purchased or acquired outside Odisha but brought to Odisha on or after the appointed date,

the one time tax shall be such as may remain after deducting from the usual one time tax, one-fifteenth for each completed year for which tax has been paid, but in no case, such tax shall be less than one-tenth of such usual one time tax.

Explanation I.— For the purpose of this section, the expression "usual one time tax" means such amount of tax payable in respect of such vehicle, calculated on the basis of three percentum of the cost of such vehicle prevalent on the date of its first registration.

Explanation II.— For the purpose of this section, the cost of vehicle shall include taxes and duties charged by the Dealer as mentioned in the invoice.

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

(3) The levy and payment of one time tax shall be compulsory in respect of tractor and trailer referred to in sub-section (1) registered on or after the appointed date.

(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 tractor and trailer referred to in sub-section (1) in respect of which one time tax is leviable under this section.”

Levy of
green tax.

4D. (1) There shall be levied and paid a surcharge called “green tax”, in addition to the tax levied under sections 3, 3A, 4A, 4B or 4C, in respect of every —

(a) transport vehicle suitable for use on road which has completed fifteen years from the date of its registration amounting to four thousand rupees, at the time of renewal of fitness certificate as per section 56 of the Motor Vehicle Act; and

(b) vehicles other than transport vehicles, suitable for use on road which has completed fifteen years from the date of its registration, amounting to one thousand rupees at the time of renewal of certificate of registration as per sub-section (10) of section 41 of the Motor Vehicle Act.

(2) The surcharge levied under sub-section (1) shall be paid in such manner as may be prescribed.”

Amendment
of section 5.

5. In the principal Act in section 5, for the word, figure and letter “or 4B”, the commas, word, figures and letters”, 4B, 4C or 4D” shall be substituted.

Amendment
of section 7.

6. In the principal Act, for section 7 including its marginal heading, the following section shall be substituted, namely: —

“Grant of receipt
on payment
of tax.

7. When a person pays tax under sections 4, 4A, 4B, 4C, 4D, 5 and 6 in respect of motor vehicles, the Taxing Officer shall grant to such person a receipt in such manner and in such form as may be prescribed specifying therein the vehicle number, the period and amount of tax paid and such other particulars as may be prescribed.”

Amendment
of section 8.

7. In the principal Act, in section 8, —

(a) for the existing marginal heading, the following marginal heading shall be substituted, namely:—

“Endorsement in Registration Certificate when no tax payable”; and

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Taxing Officer on being satisfied that no tax is payable, shall make an entry in the certificate of registration to the said effect.”.

Omission of
section 9.

8. In the principal Act, section 9 shall be omitted.

Amendment
of section 10.

9. In the principal Act, in the proviso to sub-section (1) of section 10, for the words “exceeding one year”, the words “exceeding six months” shall be substituted.

Amendment of
Schedule I.

10. In Schedule I of the principal Act, —

(a) in item 1, sub-item (b) along with its entries shall be omitted;

(b) in item 3, for clause (vii) along with its entries, the following clauses with the entries shall be substituted under appropriate columns, namely:—

(1)	(2)	(3)
“(vii) exceeding 16,200 kilogram but not exceeding 25,000 kilogram in weight laden.	14,000.00	5000.00
(vii-a) exceeding 25,000 kilogram but not exceeding 31,000 kilogram in weight laden.	19,000.00	7000.00
(vii-b) exceeding 31,000 kilogram but not exceeding 35,200 kilogram in weight laden.	23,000.00	9000.00
(vii-c) exceeding 35,200 kilogram in weight laden.	23,000.00 plus Rs.500 for every 500 kilogram or part thereof in excess of 35,200 kilogram.	9000.00 plus Rs.500 for every 500 kilogram or part thereof in excess of 35,200 kilogram.”;

(c) in item 4,—

(i) in sub-item(A), —

(1) in clause(i), for sub-clause (d) along with its entries, the following sub-clauses along with their entries shall be substituted under the appropriate columns, namely:—

(1)	(2)	(3)
“(d) exceeds 320 kilometers but does not exceed 400 kilometers	294.00	1146.00 (Ordinary) 1746.00 (Express)
(e) exceeds 400 kilometers but does not exceed 480 Kilometers	353.00	1376.00 (Ordinary) 1973.00 (Express)
(f) exceeds 480 kilometers but does not exceed 560 kilometers	424.00	1652.00 (Ordinary) 2230.00 (Express)
(g) exceeds 560 kilometers	509.00	1983.00 (Ordinary) 2520.00 (Express).”;

(2) “for clause (ii) along with its entries, the following shall be substituted, namely”:-

For every standing person or passenger – “fifty percentum of tax and additional
tax payable for every sitting person”.

(3) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that the rate of additional tax in respect of, —

- (a) a Deluxe Stage Carriage shall be thirty percentum more than that of an Express Stage Carriage;
- (b) an Air-conditioned Deluxe Stage Carriage and Air-conditioned Deluxe Sleeper Stage Carriage shall be thirty percentum more than that of a Deluxe Stage Carriage; and
- (c) a Fully-built Air-conditioned Sleeper Stage Carriage shall be fifty percentum more than that of a Deluxe Stage Carriage.”;

(ii) in sub-item(B),—

(1) in the opening portion, for the words “vehicle other than Stage Carriage”, the words “Contract Carriages” shall be substituted;

(2) in clause(ii), the words "and Conductor" shall be omitted;

(3) for clause(iii) along with its entries, following clause with its entries shall be substituted under appropriate columns, namely:—

(1)	(2)	(3)
"(iii) for seating more than 25 persons, for every person which the vehicle is permitted to carry excluding the driver.	768.00	1900.00
		2470.00
		(for Deluxe Contract Carriage)
		3458.00
		(for Air-conditioned Deluxe Contract Carriage and Air-conditioned Deluxe Sleeper Contract Carriage)
		3952.00
		(for fully built Air-conditioned Sleeper Contract Carriage)";

(iii) the existing Explanation shall be renumbered as "Explanation-I" and after the Explanation as so renumbered, the following Explanation shall be inserted, namely:—

"*Explanation II.*— For the purpose of calculation of tax in respect of Stage Carriages and Contract Carriages having sleeper facility, each sleeper berth shall be calculated as one number of seats.";

(d) for item 5 along with its entries, the following items and entries shall be substituted under the appropriate columns, namely:—

(1)	(2)
"5. Motor vehicles not themselves constructed to carry any load other than water, fuel accumulators and other equipments used for the purpose of propulsion, loose tools and loose equipment used for haulage solely and weighing together with the largest number of trailer proposed to be drawn.—	

More than 9,500 kilograms laden.

3675.00
Plus Rs.180.00 for every 500 kilograms or part thereof in addition to 9,500 kilograms.";

Amendment of
Schedule III.

11. In the principal Act, for Schedule III, the following Schedule shall be substituted, namely:—

**“ Schedule - III
(See Section 4A (1))**

Part – I

(New Motor Cycle)

One-time tax for New Motor Cycle with or without attachment.
(at the time of its first registration).

Sl.No.	Cost of Motor Cycle	Rate of tax
(1)	(2)	(3)
1	Not exceeding five lakh rupees.	Six percentum of the cost of the Motor Cycle.
2	Exceeding five lakh rupees but not exceeding ten lakh rupees.	Eight percentum of the cost of the Motor Cycle.
3	Exceeding ten lakh rupees but not exceeding twenty lakh rupees.	Ten percentum of the cost of the Motor Cycle.
4	Exceeding twenty lakh rupees but not exceeding forty lakh rupees.	Twelve percentum of the cost of the Motor Cycle.
5	Exceeding forty lakh rupees.	Twenty percentum of the cost of the Motor cycle.

**Part – II
(New Vehicles)**

(Onetime tax for Motor car, jeep, private service vehicle and Educational Bus which is constructed or adapted to carry not more than twelve persons excluding Driver, Omni buses, motor cab and maxi cab)

(at the time of its first registration)

Sl.No.	Cost of Motor Vehicle	Rate of tax
(1)	(2)	(3)
1	Not exceeding five lakh rupees.	Six percentum of the cost of the Motor Vehicle.
2	Exceeding five lakh rupees but not exceeding ten lakh rupees.	Eight percentum of the cost of the Motor Vehicle.
3	Exceeding ten lakh rupees but not exceeding twenty lakh rupees.	Ten percentum of the cost of the Motor Vehicle.
4	Exceeding twenty lakh rupees but not exceeding forty lakh rupees.	Twelve percentum of the cost of the Motor Vehicle.
5	Exceeding forty lakh rupees.	Twenty percentum of the cost of Motor vehicle.”.

By Order of the Governor

B.P.ROUTRAY

Principal Secretary to Government

Printed and published by the Director, Printing, Stationery and Publication, Odisha, Cuttack-10
Ex. Gaz. 1314-173+280

Annexure-IX

One time tax for New Motor Cycle with or without attachment (at the time of its first registration), as made under Schedule-III (Part-I) of the Act shall be collected as follows:-

Sl No.	Cost of the motor Cycle	Rate of Tax
1	Not exceeding five lakh rupees	Six Percentum of the cost of the motor cycle.
2	Exceeding five lakh rupees but not exceeding ten lakh rupees	Eight percentum of the cost of motor cycle.
3	Exceeding ten lakh rupees	Ten percentum of the cost of the motor cycle.

One time tax for Motor Car, Jeep, Private Service Vehicle and Education Buses which is constructed or adapted to carry not more than twelve persons excluding driver, Omni buses, Motor Cab and Maxi Cab (at the time of its first registration), as made under Schedule-III (Part-II) of the Act shall be collected as follows:-

Sl No.	Cost of the Motor Vehicle	Rate of Tax
1	Not exceeding five lakh rupees	Six Percentum of the cost of the Motor Vehicle.
2	Exceeding five lakh rupees but not exceeding ten lakh rupees	Eight percentum of the cost of Motor Vehicle.
3	Exceeding ten lakh rupees	V

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1286, CUTTACK, FRIDAY, JULY 27, 2018 / SRAVAN 5, 1940

COMMERCE & TRANSPORT (TRANSPORT) DEPARTMENT

NOTIFICATION

The 27th July, 2018

No. 5517–TRN-LC-MISC-0043/2018/T.— Whereas, the Odisha Motor Vehicle Taxation Act, 1975 was amended vide Odisha Motor Vehicles Taxation (Amendment) Act, 2017 which came into force with effect from 21st November, 2017 i.e. from the date of publication of the same in the *Odisha Gazette*.

And, whereas, under the said amended Act, One Time Tax of Two Wheelers and Motor Car, Jeep, Private Service Vehicle and Educational Bus which is constructed or adapted to carry more than twelve persons excluding driver, Omni Bus, Motor Car and Maxi Cab has been enhanced from 5% to 6%, 8%, 10%, 12% and 20% depending upon the cost of the vehicle i.e., six percentum for the cost of motor vehicle which does not exceed five lakhs rupees; eight percentum for the cost of motor vehicle which exceeds five lakhs rupees but does not exceed ten lakhs rupees; ten percentum for the cost of motor vehicle which exceeds ten lakh rupees but does not exceed twenty lakhs rupees; twelve percentum for the cost of motor vehicle which exceeds twenty lakhs rupees but does not exceed forty lakhs rupees; and twenty percentum for the cost of motor vehicle which exceeds forty lakhs rupees cost. But it is noticed that, after introduction of the aforesaid new tax structure, the sale of luxurious vehicles have decreased because people are preferring to buy those vehicle from neighboring states where one time tax in respect of those vehicles are lower.

And, whereas, prior to amendment of OMVT (Amendment) Act, 2017, which came into force from 21st November, 2017, the Stage Carriages were categorized in three classes, i.e., Ordinary, Express and Deluxe. Accordingly, tax was fixed for the above categories of Stage Carriages. Now-a-days, luxurious vehicles with air-conditioned and sleeper berths are plying on the road with higher rate of fare but paying tax equivalent to the tax meant for Deluxe Stage Carriages. Therefore, separate tax structure has been

imposed for those luxurious categories of Stage Carriages such as “air-conditioned deluxe”, “air-conditioned sleeper” and “ fully built air conditioned sleeper” in the OMVT (Amendment) Act, 2017 in the following manner under second proviso to Schedule-I of the Act.

“The Additional Tax in respect of

- (a) A Deluxe State Carriage shall be thirty percentum more than that of an Express Stage Carriages;
- (b) An Air-Conditioned Deluxe stage Carriage and Air-conditioned Sleeper Stage Carriage shall be thirty percentum more than that of a Deluxe Stage Carriage; and
- (c) A Fully-built Air-Conditioned Sleeper Stage Carriage shall be fifty percentum more than that of a Deluxe Stage Carriage”.

Since, no separate tax structure was there for the aforesaid luxurious buses, the present tax is a heavy burden for the Bus Owners’. Hence the Association put their demand for reduction of additional tax of the said luxurious categories of vehicle.

And, whereas, Additional tax for all categories of contract carriage was Rs.1032/- before the OMVT (Amendment) Act, 2017 come into effect. In the amended provision, separate Additional tax has been prescribed for different categories of Contract Carriages i.e; Rs.1900/- for standard Contract Carriage, Rs.2470/- for Deluxe Contract Carriage; Rs.3458/- for Air-Conditioned Deluxe Contract Carriage and Air-Conditioned Deluxe Sleeper Contract Carriage and Rs.3952/- for Fully Built Air Conditioned Sleeper Contract Carriage. Due to such steep rise of Additional Tax, there is wide-spread resentment among the Bus Owner’s Association.

And, whereas, previously, M.V. tax for every standing passenger in respect of Stage-carriage was at a flat rate of Rs.152/- per annum. Since, the Bus Owners are collecting fare of equal amount from standing passengers as that of sitting passengers, the rate of tax and additional tax has been revised w.e.f. 21st November, 2017. As per the amended provision, for every standing passenger, tax and additional tax shall be fifty percentum of tax and additional tax payable for every sitting passenger, for which there is resentment among Bus Owners.

Now, therefore, the State Government in considering the genuineness of the demands of different Associations and in exercise of the powers conferred under Clause-(ii) of Sub Section(1) of Section 15 of Odisha Motor Vehicle Taxation Act,1975 do hereby reduce such taxes made under Schedule-I and Schedule-III of the said Act as follows:—

1. One-time tax for New Motor Cycle with or without attachment(at the time of its first registration), as made under Schedule-III (Part - I) of the Act shall be collected as follows:—

Sl. No.	Cost of the motor cycle	Rate of Tax
1	Not exceeding five lakh rupees	Six percentum of the cost of the motor cycle.
2	Exceeding five lakh rupees but not exceeding ten lakh rupees.	Eight percentum of the cost of motor cycle.
3	Exceeding ten lakh rupees	Ten percentum of the cost of the motor cycle.

One-time tax for Motor Car, Jeep, Private Service Vehicle and Educational Buses which is constructed or adapted to carry not more than twelve persons excluding driver, Omni buses, Motor Cab and Maxi Cab(at the time of its first registration), as made under Schedule-III (Part - II) of the Act shall be collected as follows:—

Sl. No.	Cost of Motor Vehicle	Rate of Tax
1	Not exceeding five lakh rupees	Six percentum of the cost of the Motor Vehicle
2	Exceeding five lakh rupees but not exceeding ten lakh rupees	Eight percentum of the cost of the Motor Vehicle
3	Exceeding ten lakh rupees	Ten percentum of the cost of the Motor Vehicle

2. The additional tax under Para (b) and (c) of the second proviso to item no. 4(A) (ii) of Schedule-I of the Act, is reduced as follows: —

- (i) An Air-conditioned Deluxe Stage Carriage and Air-conditioned Deluxe Sleeper Stage Carriage shall be twenty percentum more than that of a Deluxe Stage Carriage; and
- (ii) A Fully-built Air-Conditioned Sleeper Stage Carriage shall be forty percentum more than that of a Deluxe Stage Carriage.

3. Additional Tax under clause (iii) in item-4, sub-item (B) of Schedule –I of the Act is reduced by 10% as follows:—

(1)	(2)	(3)
(iii) for seating more than 25 persons, for every person which the vehicle is permitted to carry excluding the driver	768.00	1710.00 2223.00 (for Deluxe Contract Carriage) 3112.00 (for Air-conditioned Deluxe Contract Carriage and Air-conditioned Deluxe Sleeper Contract Carriage) 3557.00 (for fully built Air-conditioned Sleeper Contract Carriage)

4. Under clause (ii) in item-4, sub-item (A) of Schedule-I, for every standing passenger:- “ twenty-five percentum of tax and additional tax payable for every sitting person” shall be charged.

This notification will come into force from date of publication in the *Odisha Gazette*.

By Order of the Governor

MANOJ KUMAR MISHRA

CRC & Special Secretary to Government

Printed and published by the Director, Printing, Stationery and Publication, Odisha, Cuttack-10
Ex. Gaz. 763-173+20

Annexure –X
STATEMENT SHOWING VEHICLES EXEMPTED FROM PAYMENT OF TAX
(Referred to Para 4.4)

- 1) All the Motor Vehicles of the officials of the United States Technical Corporation Mission.
- 2) All the four Motor Vehicles supplied by UNICEF to Fisheries Department of the Government of Odisha. (3697 T.T 25/\$60 dt. 17.11.60)
- 3) All Motor Vehicles supplied by UNICEF or who to the Health Department of Government of Odisha. (3319/TTX/16-39 dt.05.06.69)
- 4) All transport vehicles covered by counter-signature of Permanent permits which are registered in the State of Andhra Pradesh subject to the conditions provided there in. (5383 TT AR 60/61 dt. 01.07.61).
- 5) Jeep No. ORP-2413 belonging to corporation for American Relief everywhere so long as it is used for the purpose of the said Corporation (1472/TTT-Ih/8-68 dt. 28.01.69).
- 6) Seven Vehicles belonging to Odisha Rajbhawan Specified below:-
 - I. Biscayen Car-ORP-238
 - II. Mercede Benz-ORP-2491
 - III. Ambassador Car ORC- 9589
 - IV. Hilmen Car-ORP- 9589
 - V. Jeep Station
- 7) Bus cum Truck- ORC- 2902 (16952 TT AII -29/6-69 dt. 5.11.69).
- 8) Jeep No. BRQ-2837, 2838, ORP-2735 belong to CRPF so long as they are used for the rurrces of this cooparetier (No. 4814-TTT-IA-116/3-70 dt. 21.3.70). Jeep ORP-2804, 2857 of CRPF. (18237/TTT/R-11C/3-70 dt. 20.11.70)
- 9) Vehicles belonging to Swise Technical Cooperation which will be used for drilling Tube ellas at (T.Tx. 116/1-72/5621-T dt. 15.4.72)
- 10) Jeep ORP-3516 and 3517 belonging to CARE (TTX-II-5/3172-6289 t dt. 26.04.72)
- 11) ORC-150 (Jeep) supplied by the UNICEF to Agriculture Department (14626/TTTTG-1198/70 dt.28.08.70).
- 12) Ambulance Van Nu.ORU-1135 supplied by Government of India to Haridaspur Seva Samity, Cuttack (14650 dt.15.10.71)
- 13) WBK-9103, WBK- 8850 and ASZ-7349 belonging to CARITAS which are used in cyclone affected areas (17217 dt. 12.05.72).

- 14) WBK-9102 WLK-3314 WBY-1876 belonging to CARTTAS which are used in cyclone affected areas (13869 dt. 25.9.72)
- 15) Tourist vehicles of other states covered by permit under Section. 63 (7) of the M.V. Act provided reciprocal arrangement exists with these states (6782 dt. 24.4.73)
- 16) Statement Government make a reduction in the rate of tax payable in respect of transport vehicles specified below owned by HSE Ltd. so long as the vehicles are used for transporting only of the staff of the HSL, Rourkela to and from the residence and not to hire or reward. These vehicles are to be taxed on the basis of ULW as provided in item 6 of the Schedule-II.

ORO	2468	Bus
ORO	2468	-do-
ORO	2470	-do-
ORO	2471	-do-
ORO	2177	-do-
ORO	2448	-do-
ORO	1181	-do-

(1736/TT TX-V- Gen. 1263 dt.22.273)

No. TC-III-Tr-3/89-6004/T dt.22.4.89 in exercise of the power conferred by sub- Sec. (1) of Section 15 of the Odisha Motor Vehicle Taxation Act, 1975 (Odisha Act.-39 of 1975), the state Government do hereby exempt from payment the tax payable under the said Act in respect of the Vehicles mentioned below belonging to the Lutheran world Service Project WHAT, hairangpur in the district of Mayurbhanj, for the years mentioned against each.

1	WBK	4767	
2	WGM	1603	
3	WGM	1566	
4	WBK	4767	For the year, 1987-88
5	WGM	7620	For the year, 1988-89
6	WGM	7307	-do-
7	WGM	7331	do-
8	WMC	4251	do-
9	WMI	9611	do-
10	WMN	7725	do-
11	WMI	4871	do-
12	WMI	3640	do-
13	WMI	3641	do-
14	WMI	3642	do-
15	WMN	5621	do-
16	WMN	5622	do-
17	BKS	3002	do-

18	BRS	3004	do-
19		8501	do-
20		8502	do-
21		8503	do-
22		8504	do-
23		8506	do-

17. School buses owned by educational institutions provided they are used for the purpose of the pupils of the school on realization of charges which are just enough to meet the cost of maintenance to the bus and do not amount any hire or reward. (GO W&T No. T/TX-V-29-GT-11356 dt. 12.12.76).

18. Any motor vehicle (other than transport vehicle) Registered and normally kept in any other State, Govt. of India, for which tax has already been paid for, that quarter No. 3796- LSG dt. 18.10.44, 4210 T dt. 31.8.57 and 4213/T dt. 31.8.57

19. Ambulance Jeep No. BNG-5783 for the year 78-79 belonging to state Transcissa, M.Y.C Missionaries of Charity, Berhampur Dist. Ganjam (Notification No.L.C III-TR28/8875 dt. 24.6.78).

Annexure-XI

Gross vehicle weight of transport vehicles of all makes and models except

Motor cab

(refer to para 4.13.5)

The Government of India, in Ministry of surface Transport Notification no.S.O.416 (E)/dated 8.6.1989, have clearly specified the maximum safe laden weight of transport vehicles of all makes and models except motor cabs and their maximum safe axle weights (copy enclosed).

According to the said Notification, the maximum safe laden weight and the maximum safe axle of such transport vehicle shall be as per the rating of the maximum safe laden weight and the maximum safe axle weight of each axle fixed by the manufactures. Further, the maximum safe axle weight determined as such shall be subject to the maximum safe axle weight given in the schedule to the said Notification and also the maximum safe laden weight shall not be more than the sum total of all the maximum safe axle weights put together. To sum up, the maximum safe laden weight of a transport vehicle as given by the manufacturer has to be accepted as the gross vehicle weight of the said vehicle subject to condition that it does not exceed the total of the maximum safe axle weights of all the axles of the said vehicle given by manufacture and further the maximum safe axle weights given by the manufacturer does not exceed the maximum given in the schedule.

It has come to the notice of this authority that some of the registering authorities have enhanced the gross vehicle weight of some goods carriages on the plea of change in size of tyres with utter disregard to the restriction laid down in this respect. Hence it is directed that in no case there shall be any enhancement in the gross vehicle weight of transport vehicles or in respect of the axle weights fixed by the manufacturer which is given in the sale certificate, issued at the time of sale of the vehicle.

The above instructions should be followed meticulously without exercising any discretion in effecting enhancement in the gross vehicle weight of any transport vehicle. In case, any request or recommendation is received from the dealer or manufacturer for such enhancement, the Registering Authority shall promptly refer this matter to the Transport Commissioner for necessary instruction and shall act as per the instruction.

So. 416(E) dated June 8, 1989-In exercise of the power conferred by sub-section (I) of section 58 of the Motor Vehicles Act, 1988 (59 of 1988) and in supersession of the notification of the Government of India in the Minister of Surface Transport No. S.O 690 (E) dated the 25th Sept. 1982, the Central Government hereby specified that in relation to the transport vehicles of all makes and models except motor cab, the maximum safe laden weight of motor vehicles and maximum safe axle weight of each axle of such vehicles shall be as follows namely:-

- I) The maximum safe laden weight and the maximum safe axle weight of each axle in relation to each make and model of such transport vehicle shall be as per the rating of the maximum safe weight and maximum axle weight of each axle fixed by the manufacturer.
- II) The maximum safe axle weight determined in per (I) shall be further restricted to the maximum safe axle weight given in the schedule.
- III) The maximum safe weight in respect of all such transport vehicles that not be more than the sum total of all the maximum safe axle weight put together

SCHEDULE

The maximum safe axle weight shall be as follows:-

Single axle (Single wheel) fitted with 1 tyre	3.00 tonnes
Single axle fitted with 2 tyres	6.00 tonnes
Single axle fitted with 4 tyres	10.02 tonnes
Landem axle fitted with 3 tyres.	10.8 tonnes

2. This notification shall come into force on the first day of July, 1989.

ANNEXURE-XII

**OFFENCES AND PUNISHMENT/FINE UNDER THE MOTOR VEHICLES ACT,
1988
& THE CENTRAL MOTOR VEHICLES RULES, 1989- AT A GLANCE**

Sl. No.	Description of offence	Section/Rule	Maximum of punishment Term of Imprisonment/Fine
1	Driving without holding an effective driving licence	S.3r/wS. 181 of MV Act	3months or Rs. 500 or both
2	Driving by an under-aged person (Minor driving vehicle)	S.4r/wS. 181 of MV Act	3months or Rs. 500 or both
3	Owner or person in-charge of a vehicle permitting an unlicensed person or an under-aged person to drive it (Parents/guardians/ friends permitting minor to drive vehicle)	S.5r/wS. 180 of MV Act	3months or Rs. 1000 or both
4	Holding of a driving licence permitting it to be used by other person.	S. 6(2)r/wS. 177 of MV.Act	Rs. 100 for first offence
5	(i) Disqualified person driving a vehicle or (ii) applying for or obtaining a driving licence or (iii) seeking a licence without disclosing endorsements made on driving licence preciously held	S. 23r/wS. 182(1) of MV.Act	3 month or Rs. 500
6	(i) Disqualified conductor acting as conductor or (ii) applying for or obtaining a conductors licence or (iii) seeking a licence without disclosing endorsements made on licence previously held.	S. 36r/wS. 182 of MV.Act	One month or Rs. 100 or both
7	Running driving school without a licence	R. 24 C.MV. Rules r/w S. 177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
8	Driving a vehicle at an excessive speed	S. 112r / wS. 183(1) of MV.Act	Rs.400 for first offence Rs. 1,000 for second or subsequent offence
9	Any person permitting his employee or a person subject to his control to drive a vehicle at an excessive speed	S. 112r / wS. 183(2) of MV.Act	Rs. 300 for first offence Rs. 500 for second or subsequent offence
10	Driving or permitting to drive a vehicle carrying excess load	Ss. 113(3), 114,115 r/w S.194(1) of MV Act	Minimum Rs. 2,000 and additional Rs. 1,000 per ton of excess load together with charges for offloading the excess load
11	Driver refusing to stop and submit his vehicle to weighing or removing the load prior to weighing	S. 114 r/w S.194(2) of MV Act	Rs. 3,000
12	Any person driving or permitting to drive and vehicle with a left-hand steering control unless equipped with a device of a prescribed nature	S. 120 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
13	Driving dangerously / its Abetment	S. 184/S.188 of MV Act	6 months or Rs. 1,000 for first offence or both 2 years or Rs.2,000 for second or

			subsequent offence within 3 years of previous commission
--	--	--	--

Sl. No.	Description of offence	Section/Rule	Maximum of punishment Term of Imprisonment/Fine
			or both
14	Driving by a drunken person or by a person under influence or drugs / its Abetment	S. 185/S.188 of MV Act	6 months or Rs. 2,000 for first offence or both 2 years or Rs.3,000 for second or subsequent offence within 3 years of previous commission or both
15	Driving when mentally or physically unfit to drive / its Abetment	S. 186/S.188 of MV Act	Rs. 200 for first offence Rs. 500 for second or subsequent offence
16	Driving an uninsured vehicle	S. 146 r/w S.196 of MV Act	3 months or Rs. 1,000 or both
17	Driver's failure to obey traffic sign (Red light jumping, violation of yellow line, changing lane without indication, etc.)	S. 119 r/w S.177 of MV Act	Rs. 100 for first offence or Rs. 300 for second subsequent offence
18	Driver's failure to obeyscribed signals on prescribed occasions	S. 121 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
19	Violation of restriction of time on HTVs on specified roads/ areas	S. 115 r/w S.194 of MV Act	Rs. 2,000
20	Driver allowing any person to obstruct his control of the vehicle (Sitting at a place so as to hamper driving etc.)	S. 125 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
21	Driver of a two-wheeler / motor cycle carrying more than one person in addition to himself (Triple riding)	S. 128(1) r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
22	Driver and pillion rider failing to wear protective head gear (Helmet)	S. 129 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
23	Any person in-charge of a vehicle or a trailer abandoning or permitting to abandon, etc., in a public place (i)proper and obstructive parking)	S. 122, 127 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence (ow er shall also be liable for towi g costs)
24	Any person in-charge of a vehicle carrying or permitting to carry any person on the running board, etc.	S. 123(1) r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
25	Any person in-charge of a vehicle keeping or permitting to keep a vehicle stationary without the required precautions	S. 126 r/w S.177 of MV Act	Rs. 100 for first offence or Rs. 300 for second subsequent offence
26	Failure to take precautions at unguarded Railway level crossing	S. 131 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence

Receipt Audit Manual (Motor Vehicle Tax)

27	Failure of driver to stop in certain cases	S. 132 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
28	Using mobile phone while driving a vehicle	R.21(25) of C.MV. Rules r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
29	Carrying persons in excess of seating capacity in goods carriage	R.21(10) of CMV Rules r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
30	Demanding excess fare by Auto rickshaw / Taxi	R.21(23) of CMV Rules r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
31	Driving motor vehicle without number	R. 50 of CMV Rules	Rs. 100 for first offence

Sl. No.	Description of offence	Section/Rule	Maximum of punishment Term of Imprisonment/Fine
	plates (Not displaying number plate)	r/w S.177 of MV Ac	Rs. 300 for second or subsequent offence
32	Carrying of explosive and highly inflammable substance intransport vehicle	S. 177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
33	Any person traveling on the running board or on the top or on the bonnet of a motor vehicle	S. 123(2) r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
34	Any person keeping a disabled vehicle in any public place so as to cause impediment to the free flow of traffic	S. 201 of MV Act	Rs. 50 per hour besides towing charges
35	Failure to intimate change of residence or place of business by owner of a vehicle within time prescribed	S. 49 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence(However, State Government may prescribe different amounts having regard to period of delay)
36	Failure to report to Registering Authority fact of transfer of vehicle within time prescribed	S. 50 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence (However, State Government may prescribe different amounts having regard to period of delay)
37	Unauthorised alteration in vehicle (Including those facilitating its operation by a different type of fuel)	S. 52 r/w S.191 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence (However, State Government may prescribe different amounts having regard to period of delay)
38	Driver, in a public place, failing to produce his licence, on demand, to any police officer in uniform	S. 130(1) r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence

39	Conductor, in any public place, failing to produce his licence, on demand, by any officer of the Motor Vehicles Department	S. 130(2) r/w S.177 of MV Act	Rs. 100 for first offence or Rs. 300 for second subsequent offence
40	Owner or driver or person in-charge or a motor vehicle, on demand by a registering authority, or any other officer or the Motor Vehicles Department failing to produce (i) the certificate of insurance of the vehicle; and where the vehicle is a transport vehicle (ii) certificate of fitness, and (iii) permit	S. 130(3) r/w S.177 of MV Act	Rs. 100 for first offence or Rs. 300 for second subsequent offence
41	Any person driving a motor vehicle in any public place, on demand by a police officer in uniform or officers of Motor Vehicles Department, failing to produce (a) the certificate of insurance; (b) the certificate of registration; (c) the driving licence; and in case of a	S. 158 r/w S.177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence

Sl. No.	Description of offence	Section/Rule	Maximum of punishment Term of Imprisonment/Fine
	transport vehicle (d) certificate of fitness, and (e) the permit		
42	When the driver or conductor of a motor vehicle is accused of any offence under the MV Act, the owner of such vehicle failing, on demand, by a police officer authorized to give information regarding the name and address of and the licence held by the driver or conductor	S. 133 r/w S.187 of MV Act	3 months or Rs.500 for the first offence or both 6 months or Rs. 1,000 for subsequent offence or both
43	When any person is injured or any property of a third party is damaged in a motor vehicle accident, the driver or person incharge of the vehicle: (a) not providing medical aid to the victim of the accident. (b) Not giving the information regarding accident, etc., on demand by a police officer or at the nearest police station (c) Not giving the information regarding accident to the insurer	S. 134 r/w S.187 of MV Act	3 months or Rs.500 for the first offence or both 6 months or Rs. 1,000 for subsequent offence or both
44	Any person driving or owner permitting to drive vehicle without effective registration or displaying false registration marks in any public or in any other place (Using “unregistered vehicle” or displaying “Applied For”)	S. 39(1) r/w S.192(1) of MV Act	Upto Rs. 5,000 for first offence but not less than Rs. 2,000 One year or upto Rs. 10,000 for second or subsequent offence but not less than Rs.5,000 or both

Receipt Audit Manual (Motor Vehicle Tax)

45	Plying a vehicle with registration mark of other State for more than 12 months	S. 47 r/w S. 177 of MV Act	Rs. 100 for first offence Rs. 300 for second or subsequent offence
46	Any person driving or permitting to drive a vehicle without the necessary permit for the route or area in which or for the purpose for which it is being used	S. 66(1) r/w S.192-A of MV Act	Upto Rs. 5,000 for first offence but not less than Rs. 2,000 Upto one year but not being less than 3 months, upto Rs.10,000 for second or subsequent offence but not less than Rs.5,000
47	Any manufacturer using sub-standard articles or process	S. 109(3) r/w S.182-A of MV Act	Rs.1,000 for first offence Rs. 5,000 for second or subsequent offence
48	Any person driving or permitting to drive in any public place a defective motor vehicle or trailer, if such defect results in an accident causing bodily injury or damage to property	S. 190(1) of MV Act	Rs. 250 for first offence. Imprisonment of three month or fine upto Rs. 1000 for 2nd offence.
49	Any person driving or permitting to drive in any public place any motor vehicle which violates the standards prescribed in relation to road safety, control of noise and air pollution. (Using vehicle with defective or	S. 190(2) of MV Act	Rs.1,000 for first offence Rs. 2,000 for second or subsequent offence
Sl. No.	Description of offence	Section/Rule	Maximum of punishment Term of Imprisonment/Fine
	without silencer, etc.)		
50	Any person driving or permitting to drive in any public place a motor vehicle which violates the provisions of MV Act or Rules relating to dangerous or hazardous goods	S. 190(3) of MV Act	One year or Rs. 3,000 for first offence or both 3 years or Rs. 5,000 for second or subsequent offence or both
51	Any importer or dealer selling, delivering or offering to sell or deliver a motor vehicle or trailer in such a condition or altered condition that its use in a public place would contravene Chapter VII of MV Act	S. 191 of MV Act	Rs.500
52	Any person traveling in a stage carriage without ticket or pass, or not producing ticket or pass on requisition	S. 124 r/w S. 178(1) of MV Act	Rs.500
53	Conductor of a stage carriage wilfully or negligently failing to accept fare or issue ticket or supplied a ticket of a lesser value or Check in Inspector wilfully or negligently failing or refusing to check pass or ticket	S. 178(2) of MV Act	Rs.500
54	Permit holder of contract carriage refusing to ply or to carry passengers: (a) in the case of two-wheelers or three-wheelers (b) in the case of others	S. 178(3) of MV Act	Rs.50 Rs.200

55	Any person disobeying directions given by any person or authority empowered, or obstruction any person or authority in the discharge of his functions under the MV Act	S. 179(1) of MV Act	Rs.500
56	Any passenger withholding the required information or giving false information	S. 179(2) of MV Act	One month or Rs. 500 or both
57	Racing and trials of speed	S. 189 of MV Act	One month or Rs. 500 or both
58	Any person engaging himself as an agent or canvasser in contravention of S. 93 or Rules made there under	S. 93 r/w S. 193 of MV Act	Rs. 1,000 for first offence 6 months or Rs.2,000 for second or subsequent offence or both
59	Taking vehicle without authority	S. 197 of MV Act	3 months or Rs. 500 or both
60	Unauthorised interference with vehicle	S. 198 of MV Act	Rs. 100

FOR USE IN IA&AD ONLY

REVENUE SECTOR AUDIT



**RECEIPT AUDIT MANUAL
(MOTOR VEHICLE TAX)**

(UPDATED IN 2019)

ISSUED BY
THE PRINCIPAL ACCOUNTANT GENERAL,
(ECONOMIC AND REVENUE SECTOR AUDIT),
ODISHA, BHUBANESWAR