

**Orissa Motor Vehicles Taxation (Amendment) Act, 1990**

**21 of 1990**

**[01 December 1990]**

CONTENTS

1. Short Title
2. Amendment Of Section 4-A
3. Amendment Of Section 7

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AN ACT FURTHER TO AMEND THE ORISSA MOTOR VEHICLES TAXATION ACT, 1975, BE it enacted by the Legislature of the State of Orissa in the Forty-first Year of the Republic of India as follows:-  
For the Bill, see Orissa Gazette, Extraordinary dated the 8th October 1990 (No. 1295)

**1. Short Title :-**

This Act may be called the Orissa Motor Vehicles Taxation (Amendment) Act, 1990.

**2. Amendment Of Section 4-A :-**

In the Orissa Motor Vehicles Taxation Act, 1975 (Orissa Act 39 of 1975) (hereinafter referred to as the principal Act), in section 4-A,-  
(a) in sub-section (1), after the words and figures "items 1 and 2", the words and figure "and every vehicle (being a motor car) covered by item 6" shall be inserted;

(b) for the proviso to sub-section (1), the following proviso shall be substituted, namely:-

"Provided that in the case of a vehicle which-

- (i) is already on road in the State prior to the appointed date; or
- (ii) has been purchased or acquired out side Orissa but brought to Orissa on or after the appointed date; or

(iii) is altered after the appointed date to a motor car for which onetime tax is payable, the one-time tax shall be such as may remain after deducting from the usual one-time tax, as specified above, one-fifteenth thereof for each completed year for which tax has been paid in respect thereof but, in no case, such tax shall be less than one-tenth of such usual one-time tax.":

( c ) for sub-section (4), the following sub-section shall be substituted,-

"(4) where, after payment of one-time tax, a vehicle is removed to any other State on transfer of ownership or change of address, or its registration is cancelled for any reason other than that mentioned in sub-section (5) of section 55 of the Motor Vehicles Act, 1988(50 of 1988), or a vehicle (being a motor car) is altered to a vehicle for which one-time tax is not payable, the owner of the vehicle shall be entitled to a refund which shall be the balance of the one-time tax paid by him under sub-section (1) as may remain after deducting from such tax one-tenth thereof for each completed year or part thereof commencing on the date from which the onetime tax was paid till the date on which the vehicle is so removed or its registration is so cancelled or the vehicle is so altered, as the case may be :

Provided that in the case of a motor car which is so altered, the owner thereof may adjust such refundable amount of one-time tax against the tax payable by him in respect of the vehicle subsequent to such alteration."; and

(d) after sub-section (6), the following Explanations shall be inserted, namely:-

"Explanation-I- For the purposes of this section, the expression "appointed date" shall mean-

(i) the date of commencement of the Orissa Motor Vehicles Taxation (Amendment) Act, 1989 in respect of a vehicle of any of the descriptions specified in items 1 and 2 of the Schedule; and

(ii) the date of commencement of the Orissa Motor Vehicles Taxation (Amendment) Act, 1990 in respect of a Motor Car covered by items 6 of the Schedule.

Explanation-II- For the purposes of computing the differential tax as provided in section 6,1/120th (one-one hundred and twentieth) of the one-time tax shall be taken as differential tax per month in respect of a vehicle.".

### **3. Amendment Of Section 7 :-**

In the principal Act, in the opening portion of section 7, after the word, figure and comma "section 4,", the word, figure and comma "section 4-A," shall be inserted.