

The Orissa Motor Vehicles Taxation Rules, 1976

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Rule THE-ORISSA-MOTOR-VEHICLES-TAXATION-RULES-1976 of 1976

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The Orissa Motor Vehicles Taxation Rules, 1976Published vide Notification Orissa Gazette
Extraordinary No. 590/17.4.1976-SRO No. 431/76/15.1.1976

1.

(1)These rules may be called the Orissa Motor Vehicles Taxation Rules, 1976.(2)They shall come into force on the date of their publication in the Official Gazette.

2.

In these rules unless the context otherwise requires-(i)"Act" means the Orissa Motor Vehicles Taxation Act, 1975;(ii)"Form" means a Form appended to these rules;(iii)"registration certificate" means registration certificate granted under the Motor Vehicles Act, and the rules made thereunder from time to time;(iv)"Schedule" means a Schedule of the Act;(v)"Section" means a Schedule of the Act;(vi)"seating capacity" means the seating capacity of motor vehicle fixed by the registering authority in the Certificate of Registration under the [Motor Vehicles Act, 1988 and the rules made thereunder] [Substituted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 410/94/ 3.5.1994.];(vii)all other words and expressions used in these rules and not defined herein shall have the same meaning as are respectively assigned to them in the [Motor Vehicles Act, 1988 and the rules made thereunder] [Substituted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 410/94/ 3.5.1994.];The terms-referred to in these rules which have not been defined shall have the same meaning, as in the Orissa Motor Vehicles Taxation Act, 1975 and any term which has been defined under the said Act shall have the same meaning as under the Motor Vehicles Rules as amended from time to time.

3.

The [tax, additional tax and differential tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986-Notification SRO No. 3.9.1986 w.e.f. 1.5.1986.] shall be paid by means of treasury challan/bank drafts [and bankers cheques] [Substituted vide transport Department Notification No. 5661/22.4.1938.] payable to the Taxing Officers of the region in which the motor vehicle is used or kept for use, drawn on any Nationalised Bank/State Bank of India at its Branch, at the headquarters of the region and the person making the payment shall, at the time of payment, deliver to the Taxing Officer, the documents and the declaration referred to in Sub-section (4) of section 4 :[Provided that the additional tax in respect of the stage carriages of the other States plying on inter-State routes between the State of Orissa and any other States in pursuance of any reciprocal agreement arrived at between the States of Orissa and such other State or States shall be paid to the Taxing Officers at the office at the State Transport Authority, Orissa, Cuttack.] [Proviso inserted vide Transport Department Notification No. 9574/16.6.1988.]

4.

In the case of the motor vehicles coming from the other States to Orissa on temporary permits, the [tax and additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986.] shall be paid to the Taxing Officer, by means of cash or [bank draft or bankers cheque] [Substituted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/3.5.1994.] drawn on the Banks enumerated in Rule 3 above

5.

Separate declaration or additional declaration shall be submitted for each vehicle at the time of payment of [tax, additional tax, one time tax or differential tax under section 4, 4-A, 5 or 6] [Substituted vide Orissa Gazette Extraordinary No. 510/9.5.1994.].

6.

The declaration referred to in Clause (b) of Sub-section (4) of section 4 shall be submitted in Form 'A' and the declaration referred to in Sub-section (2) of section 6 shall be submitted in Form 'B' where [tax/additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986.] is paid for the first time. For subsequent payment of [tax/additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986.] annually or half-yearly or quarterly or for any period less than a quarterly period as provided under the Act, the person making the payment shall file a declaration in Form 'AA';[Provided that for payment of one time tax declaration shall also be submitted in Form 'A'.] [Added vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/3.5.1994.]

7.

For the vehicles in respect of which no [tax/additional tax] [Inserted vide Transport Department, Notification No. 5561/22.4.1986.] is payable under section 8, the declaration may be filed in Form 'BB' along with the documents prescribed and the notification in which the exemption of tax for the vehicle has been notified. Provided that no such declaration shall be filed or [tax/additional tax] [Inserted vide Transport Department, Notification No. 5561/22.4.1986.] token granted in respect of the vehicle which is declared off road ; Provided further that dealers of manufactures paying [tax/additional tax] [Inserted vide Transport Department, Notification No. 5561/22.4.1986.] under section 5 shall submit the declaration in plain paper stating legibly therein category wise make and model of the vehicles and maximum number thereof for which [tax/additional tax] [Inserted vide Transport Department, Notification No. 5561/22.4.1986.] is being paid and certify the maximum number has never been exceeded at any point of time during the previous quarters, along with trade certificate and invoice, despatch note instead of registration certificate and insurance certificate.

8.

The Taxing Officer, after satisfying himself that every declaration delivered to him under Rule 6 is complete in every respect and that the amount tendered towards the [tax/additional tax] [Inserted vide Transport Department, Notification No. 5561/22.4.1986.] due is equal to the amount of [tax/additional tax] [Inserted vide Transport Department, Notification No. 5561/22.4.1986.] which appears from such declarations to be payable, shall accept payment of the [tax/additional tax] [Inserted vide Transport Department, Notification No. 5561/22.4.1986.] and grant a receipt thereof in Form 'C' after the same is prepared in triplicate.

9. [[Rule 9 substituted vide Orissa Gazette Extraordinary No. 315/1.5.1986-Notification SRO No. 319/86.]

(1) 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 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/differential tax the due date of payment is the date on which alteration is made to the vehicle. (2) Where the tax and additional tax for the period in respect of a vehicle was not been paid as required under the provisions of Sub-rule (1) 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 specified in the Table below : [Provided that the grace period for payment of one time tax in respect of a new vehicle shall be one month from the due date of payment and penalty that may be levied under Sub-section (1) of section 13 for delay in payment of one time tax shall be at the rate of ten per cent of the one time tax due in respect of the vehicle for every month or part thereof after expiry of the grace period during which the delay continues subject to the maximum of twice the annual rate of tax specified in the Schedule-1] [Added vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/3.5.1994.]; Table

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 day 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.

(3) Where the composite tax in respect of the vehicles plying under National Permit Scheme has not been paid within the due date as required under the provisions of the said Scheme and remains unpaid, the Taxing Officer shall impose penalty at the rate provided in the said Scheme, in respect of such vehicle. (4) Stage carriages plying under reciprocal transport agreement will pay Additional Motor Vehicles Tax in the following manner ; (a) 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 slab. (b) Vehicles which ply a distance exceeding 160 Kms. but not exceeding 240 Kms. in a day will pay Additional Motor Vehicles Tax for the distance covered in this State proportionate to the average distance of 200 Kms. but subject to the maximum amount of Additional Motor Vehicles Tax fixed for the slab. (c) Vehicles which ply a distance exceeding 240 Kms. but not exceeding 320 Kms. in a day will pay Additional Motor Vehicles Tax for the distance covered in this State proportionate to the average distance of 280 Kms. but subject to the maximum amount of Additional Motor Vehicles Tax fixed for the slab. (d) The vehicles ply a distance exceeding 320 Kms. in a day will pay Additional Motor Vehicles Tax at the rate specified for the slab.

10.

A registered owner a person having possession or control of a transport vehicle, desirous of paying tax in the region other than the region where [tax/additional tax] [Words Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986 Notification SRO No. 319/86.] was last paid, shall produce a "no objection certificate," in Form 'D' from the Taxing Officer to whom [tax/additional tax] [Words Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986 Notification SRO No. 319/86.] was last paid.

11.

For the purpose of calculating the amount of tax payable under section 3 [or additional tax payable under section 3-A or differential tax] [Words Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986 Notification SRO No. 319/86.] or any refund of deduction due under section 11 or section 16 the amount less than fifty paise shall be ignored and in case of fifty paise and above shall be rounded off to a rupee.

12.

The [tax/additional tax] [Words Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986 Notification SRO No. 319/86.] token under section 7 shall be in Form 'E' but should be printed in different columns every year, specified by the Transport Commissioner for distinguishing make, period, capacity and category.

13.

In case where no tax [including additional tax] [Words substituted vide Transport Department Notification No. 556/T./22.4.1986. No. 485/ 1.5.1986.] is payable under section 8 the Taxing Officer shall grant a free tax token in Form 'EE'

14.

The tax token granted under section 7 and section 8 shall be affixed in the front wind sealed glass of the vehicle and in case of motor cycles in the front mud-guard in such a manner that it should be clearly visible to a person standing on the road whether such vehicle is moving or stationary.

15.

No person shall alter, deface, mutilate or otherwise tamper with the tax issued in respect of a motor vehicle under section 7 or section 8 or exhibit it on a motor vehicle other than the one for which such token has been issued.

16.

On sufficient proof being shown and being satisfied that the tax token is lost or damaged, the Taxing Officer may, at any time grant a duplicate tax token on payment of a fee of rupees five. Such tax token shall be marked 'duplicate' in red ink.

17.

(1) An application for refund [under Sub-section (4) of section 4-A or, as the case may be,] [Inserted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/ 3.5.1994.] under section 11 shall be made to the Taxing Officer of the region on which [tax/additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986-SRO NO. 319/86/22.4.1986.] [/one time tax] [Inserted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/ 3.5.1994.] was paid in Form 'F' stating therein the ground for which refund is claimed. (2) Such application in all cases shall be accompanied by the tax token if issued but not surrendered with the undertaking under section 10 and receipt granted in Form 'C' in proof of payment of tax in respect of such vehicle. If the application for refund is due to temporary discontinuance under section 10 then the refund shall be subject to acceptance of the undertaking

delivered under section 10 along with documents referred to therein. If the refund is due to the fact that the vehicle is not taxable then the tax token shall be surrendered along with the receipt.(3)On receipt of the application, if the Taxing Officer, after making such enquiry as he deems fit, is satisfied that a refund is admissible, he shall calculate the amount of refund due and after adjusting the same towards the arrears, if any, outstanding and if no arrear is outstanding, at the option of the applicant towards payment of tax for subsequent period, for the balance due, issue a certificate in Form 'G' to the applicant for drawal of the amount from the treasury.(4)The person to whom a certificate in Form 'G' is granted shall on presentation of such certificate at the nearest treasury within a period of three months from the date on which it was granted be entitled to a refund of the sum mentioned in such certificate :Provided that if refund is not obtained within aforesaid period of three months, the Taxing Officer in his discretion after taking into consideration the reason furnished by the holder of the above certificate and on surrender of the certificate in Form 'G' may revalidate the same and such certificate shall be valid for a further period of three months from the date of revalidation for the purpose of obtaining refund.(5)If the Taxing Officer decides not to grant refund to the full amount or part of the amount claimed, he shall communicate the reason for doing so in writing to the applicant within fifteen day from the date of receipt of the application for the refund.

18.

[Save in case of one time tax refundable under the provisions of Sub-section (4) of section 4-A] [Substituted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 410/94/3.5.1994.] no refund of tax or part of the [tax/additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986-SRO No. 319/86/22.4.1986.] paid in respect of a motor vehicle other than a transport vehicle as defined in the Motor Vehicles Act, which is transferred from the State of Orissa to any other State in India shall be made for the period for which tax has been paid and no transport vehicle coming to the State on temporary permit on payment of short term tax shall be entitled to refund or adjustment towards tax in case it intends to pay tax on payment basis and no refund shall be made for the broken period of a calender month.

19.

Intimation for temporary discontinuance of motor vehicles shall be given in Form 'H' stating the required particulars. Any change in undertaking so delivered as required under section 10 shall be intimated to the Taxing Officer from time to time. The Taxing Officer or any officer of Orissa Motor Vehicles Department may conduct such check as he deems fit to satisfy himself that the vehicle is not being used :Provided that the undertaking in Form 'H' as stated above shall not be accepted unless the documents referred to in Sub-section (1) of section 10 are surrendered therewith.

20.

Any person belonging to the Armed Forces of the Union Government or any person directly connected thereto as certified by the defence authorities who while making a temporary stay in the State user or keeps for use any motor vehicle for authorised military purpose within the State shall

be exempted from payment of [tax/additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986-SRO No. 319/86/22.4.1986.].

21.

(1)Where an officer authorised under Sub-section (1) of section 17 has reason to believe that the [tax/additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986-SRO No. 319/86/22.4.1986.] payable in respect of any motor vehicle has remained unpaid without submitting any declaration as required under section 10, such officer by an order in Form I and served on the registered owner or the person in possession or control of such vehicle or its driver, shall seize the vehicle, After such order, the officer concerned shall direct that the vehicle be taken to the nearest police station or any other place recognised by State Government mentioned in such order for safe custody.(2)In case such person fails or refuses to drive the vehicle to the place mentioned in the order, the officer making the seizure, may arrange to have vehicle driven to the said place for safe custody in which case, the cost of transporting the vehicle shall be recoverable from the owner or person-in-charge of the vehicle.(3)The person from whom the vehicle is seized shall have the option to guard the same and contents thereof, himself or by a person duly authorised by him.(4)In case of a vehicle permitted to carry passengers for hire or reward, or goods which are perishable in nature may be allowed to ply to its destination if the registered owner or person having possession or control of the vehicle or the driver gives an undertaking to the effect the vehicle shall be surrendered to the nearest police station on reaching the destination.

22.

[1] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986-SRO No. 319/86/22.3.1986.] An appeal under Sub-section (1) of section 18 of the Act shall be preferred within thirty days from the date of communication of such order-(a)to the Chairman, Regional Transport Authority of the concerned region against the orders/directions of [a Taxing Officer or other officer of a region] [Substituted vide Orissa Gazette Extraordinary No. 840/20.6.1988-Notification SRO No. 393/88/16.6.1988.];(b)to the [Joint Commissioner] [Substituted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/3.5.1994.] Transport (Taxation) Orissa against the orders/directions of [a Taxing Officer or any other officer at the office of the State Transport Authority, Orissa below the rank of the Joint Commissioner, Transport (Taxation), Orissa] [Substituted vide Orissa Gazette Extraordinary No. 840/20.6.1988-Notification SRO No. 393/88/16.6.1988.](2)Every appeal referred to under Sub-rule (1) shall be in the form a memorandum specifying the name and address of the appellant the registration number of the motor vehicle, the date of the receipt by the applicant of the order appealed against and shall contain a clear statement of facts, the nature of relief prayed for and shall be verified and signed by the appellant or his authorised agent, as the case may be. Every such memorandum of appeal shall be presented in duplicate and shall be accompanied by a treasury challan for [rupees five hundred] [Substituted vide Orissa Gazette Extraordinary No. 1325/20.8.2002-Notification SRO No. 729/ 02/14.8.2002.] towards fee along with the original or certified copy of the order against which appeal is filed.(3)When the appellant does not comply with the requirements of Sub-rule (2) the appeal shall be summarily rejected.

23.

(1)An application for revision under section 19 shall be presented to the Transport Commissioner, [xxx] [Omitted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/3.5.1994.] Orissa signed, verified and endorsed as in the case of appeal and shall contain the following particulars, namely ;(a)A statement of facts of the case;(b)A reference to the particular order in respect of which a revision is applied for ;(c)The grounds on which the revision application is filed;(d)The date of the service of the order objected to;(e)A certified copy of the order objected to; and(f)A treasury challan of [rupees five hundred] [Substituted vide Orissa Gazette Extraordinary No. 1325/20.8.2002-Notification SRO No. 729/ 02/14.8.2002.] towards fees.(2)An application for revision may be summarily rejected, where any of the aforesaid requirement is not complied with, in presenting the application.

24.

(1)After a petition for appeal or revision has been received or otherwise when the authority concerned takes up the hearing of a case, a notice specifying the date, time and place fixed for hearing shall be delivered or sent by registered post with acknowledgement due to the parties to appear before the appellate or revisional authority either in person or through an Advocate or a person holding a power-of-attorney from the person noticed to appear. If the person concerned failed to appear in specified time and place on the date fixed, the case may be heard and decided ex parte.(2)No party to an appeal or revision shall be entitled to adduce fresh evidence, either oral or documentary.(3)If the appellate or the revisional authority requires any documents to be produced or any witness to be examined to enable it to decide the appeal or the revision, the aforesaid authority may call for such evidence or document to be produced, or may summon and examine such witness according to the procedure as laid down in the Code of Civil Procedure. If any such fresh evidence has be® adduced by production of evidence, documents or examination of witnesses, the party affected shall be entitled to produce rebutting evidence.(4)If appellant or the petitioner in a revision dies, while the appeal or the revision is pending disposal, the same cannot be proceeded with unless the legal representative is made a party to the appeal or the revision. An application for impleading of the legal representative shall be made to the appellate or the revisional authority within ninety days, from the date on which the appellant or the petitioner in the revision died. If no such application is made, the appeal or the revision except when the revision, initiated by the revisional authority suo motu, shall abate as regards the deceased, appellant or petitioner, as the case may be.

25.

All communications by post to the Taxing Officer shall be addressed to the officer appointed as such under section 2 (j) by his ordinarily official designation.

26.

All application made in connection with the purpose of the Act, shall be made at the office of the Taxing Officer or any working day during office hours, unless a special place or time has been notified for this purpose.

27.

The Taxing Officer may, for the purpose of expediting the performance of his duties under the Act, notify a particular office or a particular daily or hours for hearing applications made thereunder. Form 'A' [See section 4 (4) (b) and Rule 6]

1. Full name of owner.....

2. Address of owner.....

3. Maker's name of vehicle.....

4. [Type of vehicle, namely-] [The description which are not applicable should be penned through.]

(1)Cycle (state whether used for drawing a trailer or side car or not);(2)Vehicle adapted and used for invalids;(3)Vehicle used solely for the transport of goods in the course of trade (including one used to convey employees of the trader in the course of their employment);(4)Vehicle plying for hire and used for the conveyance of passengers;(5)Vehicles used solely for haulage;[5A) Private Service vehicle; [Inserted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/ 3.5.1994.](5B)Educational institution bus;](6)[Other vehicles] [Private cars come under the heading (6)-other vehicles.]

5. year of manufacture.....

6. Horse power and number Of cylinders

7. Engine number

8. Chassis number

9. (a)Seating capacity [in the ease of vehicle which fall under item 4(4) above] [Seating capacity include the driver seat and seats which are permanent fixtures, folding, non-folding and a dickle seat.].....

(b)Weight unladen [in the case of vehicle which fall under items 4(1) (2) and (8)] [The weight unladen should be filled in according to the ascertained weight where a weight bridge is locally available and if not according to maker's specifications.].....(c)Weight laden [in the case of vehicles which fall under items 4 (3) and (5)] [The weight laden will be in accordance with section 2 (a) of the At.].....

10. Carrying capacity [in the case of vehicles which fall under item (3)] [The weight laden will be in accordance with section 2 (a) of the At.].....

11. Entire fitted with or entirely fitted with pneumatic tyres

12. Period for which [tax/additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986-SRO No. 319/86/22.4.1986.] is tendered

Signed.....Dated.....[Form 'AA'] [Inserted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/ 3.5.1994.][See Section 4 and Rule 6]I (address).....desire to pay in respect of motor vehicle bearing registration No.....the tax/additional tax due for the period from to and tender Rs.....(Rupees in words) by Cash/Bank Draft/Banker's Cheque No.....dated on Bank.(1)The vehicle has been insured as per details below :(a)Name of the insurer.....(b)Insurance Certificate No.(c)Date of validity from to ...L....*(2) The certificate of registration of the vehicle is valid up to*(3) The certificate of fitness of the vehicle is valid up to.....*(4) Particulars of permit-(a)No and permit granting authority.....(b)Valid from to(c)Distance permitted to be covered in a day Kms.(d)[Nature of service.....] [Here state whether ordinary, express or deluxe.]SignatureCertified that the above-mentioned vehicle is liable to tax under item No.....of the Schedule I to the Orissa Motor Vehicles Taxation Act, 1975 and that Rs in the current amount of tax/additional tax due in respect of the vehicle for the period from.....to.....Taxing OfficerThe tax of Rs mentioned above in shape of Cash/Bank draft/Banker's cheque has been duly received by me, vide receipt No datedCashierThe tax token No to expire on.....is issued, R.C. completed. General Registration register completed.Taxing OfficerDate.....*(2) Applicable to non-transport vehicles only.*(3) Applicable to transport vehicles only*(4) Applicable to Stage Carriages only.Form 'B'[See Section 6(2) and Rule 6]I hereby declare that I have made on the following alterations in my motor vehicle registered number covered by the tax token attached which cause the vehicle to become a vehicle in respect of which a higher rate of [tax/additional tax] [Substituted vide Orissa Gazette Extraordinary No. 485/1.5.1986-Notification SRO No. 319/86.] is payable.Description of alterationsSigned.....Date.....

1. Insert date of alteration.

Form 'BB'[See Section 8(1) and Rule 7]

1. Full name of the owner.....

2. Address of the owner in full.....

3. Maker's name of the vehicle.....

4. type of vehicles, namely-

(1)Cycle (state whether drawing a trailer or side car or not).....(2)Vehicle adapted and used for invalids..(3)Vehicles used solely for the transport of goods in the course of trade (including one used to convey employees of the trader in the course of their employment)(4)Vehicles plying for hire and used for the conveyance of passengers(5)Vehicles solely used for haulage.....(5A)[Private Service Vehicle..... [Inserted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 410/94/ 3.5.1994.](5B)Educational institutions bus.....](6)Other vehicles.....

5. Year of manufacture

6. Engine number.....

7. Chassis number

8. Seating capacity in the case of vehicles which fall under item 4(4).....

9. Weight laden (in case of vehicles which fall under items 4(1), (2) and (6) as above).....

10. Weight laden (in case of vehicles which fall under items 4(3) and (5) as above).....

11. Reason if any for which [tax/additional tax] [Substituted vide Transport Department, Notification No. 5661-T./22.4.1986.] not payable.....

12. No. and date of notification if the tax/additional tax is excepted

13. Period for which tax/additional tax not payable.....

Signature of the ownerDate.....[Form 'C'] [Substituted vide Orissa Gazette Extraordinary No. 510/9.5.1994-Notification SRO No. 401/94/3.5.1994.][See section 7 and Rule 8]Received rupees (Rupees in words)..... in shape of Cash/Bank demand draft/Banker's cheque No.....dated.....drawn on.....Bank from (name of the depositor) towards M.V. tax/additional M.V. tax/differential tax/one time tax for motor vehicle bearing registration no for

the period from to.....Place.....Date.....Signature with Designation StampForm 'D'[See Section 4(4)(b) and Rule 10]Since the owner of the motor vehicle bearing registration markwants to change his place of business to in region, the undersigned has no objection if the above vehicle pay motor [tax/additional tax] [Inserted vide Orissa Gazette Extraordinary No. 485/1.5.1986, Transport Department Notification No. 5661/22.4.1986.] and such other taxes leviable from time to time in the region to which the owner wants to shift his place of business. There is no arrears outstanding against the above vehicle. Taxing Officer.....RegionDate.....Form 'E'[See Section 7 and Rule 12]

Period wise viz. Annual etc. Tax/Additional TaxToken (Year)

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TAX/ADDITIONAL TAX TOKEN UNDER ORISSA MOTORVEHICLE
TAXATION ACT

MAKE.....CAPACITY.....(Kg.)U.W.....H.P.....	ENGINE No.....CHASSIS No.....REGD. No.....R.E.....
EXPIRING	ON

CLASS.....[TAX/ADDITIONAL TAX.....] [Inserted vide Orissa Gazette Extraordinary No. 485 dated 1.5.1986, Transport Department Notification No. 5661 dated 22.4.1986.]

Signature of Taxing
OfficerDate.....

|}(This tax token issued in round shape)Form 'EE'[See Section 8 and Rule 13]

Free Tax/Additional Tax Token (Year)

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TAX/ADDITIONAL TAX TOKEN UNDER ORISSA MOTORVEHICLE
TAXATION ACT

MAKE.....CAPACITY.....(Kg.)U.W.....H.P.....	ENGINE No.....CHASSIS No.....REGD. No.....R.E.....
EXPIRING	ON

CLASS.....[TAX/ADDITIONAL TAX.....] [Inserted vide Orissa Gazette Extraordinary No. 485 dated 1.5.1986, Transport Department Notification No. 5661 dated 22.4.1986.]

Signature of Taxing
OfficerDate.....

|}(This tax token issued in round shape)Form 'F'[See Section 11 and Rule 17(i)]I resident of.....having duly paid the [tax and additional tax] [Words inserted vide Orissa Gazette Extraordinary No. 485 dated 1.5.1986, Notification SRO No. 319/86.] of Rs (in words) in respect of vehicle bearing registration No and receipt granted therefore by the Taxing Officer.....bearing No.....date hereby request for a refund certificate for Rs.....(in words).....for the reasons that.....to enable me to obtain a refund of the tax [or additional tax] [Words inserted vide Orissa Gazette Extraordinary No. 485 dated 1.5.1986, Notification SRO No. 319/86.].Signature.....Date.....Form 'G'[See Section 11 and Rule

17(3)]I.....Taxing Officer.....hereby certify that Rs.....(in words).....has fully been paid as [tax/additional tax] [Words inserted vide Orissa Gazette Extraordinary No. 485 dated 1.5.1986, Notification SRO No. 319/86.] in respect of the vehicle bearing registration No.....and Shri/*Smt.....has applied for a refund of Rs.....(in words).....for the period from.....to and has surrendered the receipt granted in Form 'C' and documents mentioned below and that he is entitled under the provisions of section 11 of the Act to a refund of Rs.....(in words) he is allowed to receive Rs.....(in words).....Taxing OfficerDate.....Name of district.....

Name of Payee	Amount to tax/additional tax to be refunded	Receipts under the Act
1	2	3
	1. In figure.....2. In words....	Receipts under the Orissa Motor Vehicles Taxation Act, 1975.

Certified that this order of refund has been registered noted against the original receipts entry in the departmental account under my initials and no previous order for refund of the same sum has been issued.*. Full name, Father/Husband's name and permanent address of person who has paid tax.

Date.....	ExaminedAccountReceivedpayment	Signature of Taxing Officer	Designation.....	PayRupees..... ()
SignatureDate.....	Claimant's only	Officer-in-chargeof.....	TreasuryFor use in	
		A.G.'s OfficeRefundnotedAdmittedObjectedAuditor		
		Superintendent		

Form 'H'[See Section 10 and Rule 19]*I.....resident of **.....hereby declare that I do not intend to use my vehicle(s) bearing Registration No for the period from.....to due to.....[M.V. tax/additional M.V.tax] [Words substituted vide Orissa Gazette Extraordinary 485/1.5.1986-Notification SRO No. 319/ 86.] has been paid for the said vehicle(s) upto The vehicle(s) will be stationed at (Full address of the place during the above period).Signature of the ownerDate.....VerificationI.....do hereby declare that the facts stated above in the undertaking are true to the best of knowledge.Signature.....Date.....Place.....*. Full name and father/husband's name.**. Full permanent address.Form 'I'[See Section 17(2) and Rule 21]I (Name and designation with address) which checking the vehicle bearing Registration No..... have the reason to believe that it has not paid [tax/additional tax] [Words substituted vide Orissa Gazette Extraordinary 485/1.5.1986-Notification SRO No. 319/ 86.] due for the period from to as per the provisions of Orissa Motor Vehicles Taxation Act. I, therefore, seize the aforesaid vehicle and direct that the vehicle be driven to.....by the driver Shri.....Licence No.....The vehicle shall be kept in custody till the tax/additional tax due, are paid.Signature of the OfficerDate.....