

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

No. 4217

dated 05-04-14

Circular No. 6 of 2014

Sub: Acceptance of off-road intimation.

In course of hearing of tax revision cases, it is noticed that ~~the~~ Taxing Officers are refusing to accept off-road intimation, submitted after the date of expiry of the term for which tax has been paid, by the registered owner or the person having possession or control of motor vehicle for temporary discontinuance of use of a motor vehicle so as to get exemption of tax. By such action bonafide vehicle owners are put to inconvenience and they are burdened with further tax when the vehicle is not in use.


Section 10 (1) of OMVT Act, 1975 provides that "Whenever any motor vehicle is intended not to be used for any period, the registered owner or person having possession or control thereof shall on or before the date of expiry of the term for which tax has been paid, deliver to the taxing officer, an undertaking duly signed and verified in the prescribed form and manner...."

Section 10 (3) of said Act provides that "In the absence of any undertaking delivered under sub-section (1), every motor vehicle liable to tax under this Act shall be deemed to have used or kept for use within the State."

From the above provision of law, it is amply clear that whenever no undertaking is submitted under Section 10 (1), the provisions under Section 10 (3) will operate and in such case every motor vehicle shall be deemed to have been used or kept for use within the State and liable to tax under the said Act.

With a view to prevent undue tax burden upon bonafide vehicle owners, it is hereby instructed that off-road intimation submitted by the registered owner or the person having possession or control of motor vehicle for temporary discontinuance of use of a motor vehicle shall be accepted after the date of expiry of the term for which tax has been paid. Demand

notice to pay tax for unpaid period be served upon the registered owner or the person having possession or control of motor vehicle on the same day asking him to pay arrear tax with penalty, if any, failing which action be taken for recovery of such dues following due process of law.


Transport Commissioner
Odisha.


Memo No. 4218

dated 05-04-14

Copy forwarded to all Officers at Head Quarters / All D.C.Ts. / All RTOs for information and necessary action.

Copy to Computer Cell/ Asst. Director (T.S.) to hoist in the website.

Copy to Guard file.


Transport Commissioner
Odisha.