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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 7-L.—1st January, 2003.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XX of 2002

**THE WEST BENGAL ADDITIONAL TAX AND ONE-TIME TAX
ON MOTOR VEHICLES (AMENDMENT) ACT, 2002.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 1st January, 2003.]

An Act to amend the West Bengal Additional Tax and One-Time Tax on Motor Vehicles Act, 1989.

WHEREAS it is expedient to amend the West Bengal Additional Tax and One-Time Tax on Motor Vehicles Act, 1989, for the purpose and in the manner hereinafter appearing;

It is hereby enacted in the Fifty-third Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Additional Tax and One-Time Tax on Motor Vehicles (Amendment) Act, 2002.
- (2) It shall come into force on and from the 1st day of January, 2003.

*The West Bengal Additional Tax and One-Time Tax on Motor Vehicles
(Amendment) Act, 2002.*

(Section 2.)

Substitution of
Schedule I of
West Ben. Act
XIX of 1989.

2. For Schedule I to the West Bengal Additional Tax and One-Time Tax on Motor Vehicles Act, 1989, the following Schedule shall be substituted:—

“SCHEDULE I

(See sections 3 and 4)

Description of Motor Vehicles and Rate of Additional Tax

A. Motor vehicles for carrying passengers not plying for hire:

Description of motor vehicles	Annual rate of additional tax
(1) Motor cars for personal use and registered in the name of an individual.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act IX of 1979), <i>plus</i> Rs. 1000.
(2) Motor cars registered in the name of a society, partnership firm, proprietorship firm, corporate body, whether registered or not, educational institution, organization or trust [excluding those owned by companies registered under the Companies Act, 1956 (1 of 1956)].	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act IX of 1979), <i>plus</i> Rs. 1000.
(3) Autorickshaws and omnibuses (other than those not registered as transport vehicles), including private service vehicles registered in the name of an individual.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act IX of 1979), <i>plus</i> Rs. 1000.
(4) Omnibuses not registered as transport vehicles.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act IX of 1979), <i>plus</i> Rs. 1000.

B. Motor vehicles (for carrying passengers) plying for hire:

Description of motor vehicles	Annual rate of additional tax
1. (a) Deluxe bus	Rs. 7000/-
(b) Tourist	Rs. 7000/-
(c) Express bus	Rs. 7000/-
(d) Bus of a company—	
(i) Up to seating capacity of 35 including driver	Rs. 3000/-
(ii) Up to seating capacity of above 35 including driver	Rs. 6000/-
(e) Ambulance—	
(i) Seating capacity (notional) up to 7 including driver	Rs. 2000/-
(ii) Seating capacity (notional) above 7 including driver	Rs. 3000/-

*The West Bengal Additional Tax and One-Time Tax on Motor Vehicles
(Amendment) Act, 2002.*

(Section 2.)

Description of motor vehicles	Annual rate of additional tax
(f) Public service vehicle including contract carriage but excluding stage carriage—	
(i) motor cab or luxury taxi, up to seating capacity of 6 including driver	Rs. 3000/-
(ii) seating capacity above 6 including driver:	Rs. 7000/-
Provided that the additional tax shall not be imposed on the following categories of public service vehicles:—	
(i) Autorickshaws	
(ii) Metered taxis	
(iii) Mini buses holding contract carriage permits and plying as ordinary mini buses as stage carriages but not plying as express buses or deluxe buses and also registered in West Bengal.	
2. (a) All omnibuses plying under permanent inter-State permits, stage carriage or contract carriage or under tourist permit or under temporary stage carriage inter-State permit in specified routes and plying in West Bengal in respect of which permits have been issued by the Regional Transport Authority of a State, other than the State of West Bengal.	Rs. 2000/- per seat per annum or 1/52nd part thereof for every week or part thereof as the case may be <i>plus</i> Rs. 1000/-.
(b) All omnibuses plying under inter-State permits—temporary permit or special permit and entering West Bengal for casual trips in respect of which permits have been issued by the Regional Transport Authority or the State Transport Authority of a State, other than the State of West Bengal.	Rs. 30/- per seat <i>plus</i> Rs. 1000 for every entry of the omnibus into the State of West Bengal.
(c) Omnibuses registered in any State, other than West Bengal, and plying within West Bengal as express bus, tourist bus, deluxe bus or ordinary bus, whether under a stage carriage permit or a contract carriage permit:	Rs. 5000/- per seat per annum or 1/52nd part thereof for every week or part thereof as the case may be <i>plus</i> Rs. 1000/-.

Provided that if the inter-State permit in respect of any omnibus referred to in (a) and (b) have been issued by the Regional Transport Authority of the State Transport Authority of a State with which the State of West Bengal has a reciprocal agreement, such payment of the additional tax may be condoned by the State Government.

*The West Bengal Additional Tax and One-Time Tax on Motor Vehicles
(Amendment) Act, 2002.*

(Section 2.)

C. Motor vehicles for transport of goods:

1. (a) Goods carriages plying under inter-State permits, temporary or permanent, issued by the Regional Transport Authority or the State Transport Authority or a State, other than the State of West Bengal, and plying in West Bengal, irrespective of whether they are registered in West Bengal or not:

Description of motor vehicles	Annual rate of additional tax
(i) Goods carriages with gross vehicle weight up to 6000 kilograms.	Rs. 2000/- per annum or 1/52nd part thereof for every week.
(ii) Goods carriages with gross vehicle weight above 6000 kilograms and up to 12000 kilograms.	Rs. 3000/- per annum or 1/52nd part thereof for every week.
(iii) Goods carriages with gross vehicle weight above 12000 kilograms and up to 15000 kilograms.	Rs. 4000/- per annum or 1/52nd part thereof for every week.
(iv) Goods carriages with gross vehicle weight above 15000 kilograms and up to 16200 kilograms.	Rs. 5000/- per annum or 1/52nd part thereof for every week.
(v) Goods carriages with gross vehicle weight above 16200 kilograms (including articulated trailer).	Rs. 5000/- <i>plus</i> Rs. 500/- for every 2500 kilograms or part thereof per annum (or 1/52nd part thereof for every week):

Provided that if the inter-State permit has been issued by the Regional Transport Authority or the State Transport Authority of a State with which the State of West Bengal has a reciprocal agreement, such payment of the additional tax may be condoned by the State Government.

(b) Goods carriages registered in any State, other than the State of West Bengal, and plying within the State of West Bengal:

(i) Goods carriages with gross vehicle weight up to 6000 kilograms.	Rs. 1500/- per annum or 1/52nd part thereof for every week.
(ii) Goods carriages with gross vehicle weight above 6000 kilograms and up to 12000 kilograms.	Rs. 2000/- per annum or 1/52nd part thereof for every week.
(iii) Goods carriages with gross vehicle weight above 12000 kilograms and up to 15000 kilograms.	Rs. 2500/- per annum or 1/52nd part thereof for every week.
(iv) Goods carriages with gross vehicle weight above 15000 kilograms and up to 16200 kilograms.	Rs. 3000/- per annum or 1/52nd part thereof for every week.
(v) Goods carriages with gross vehicle weight above 16200 kilograms (including articulated trailer).	Rs. 3000/- <i>plus</i> Rs. 500/- for every 2500 kilograms or part thereof per annum (or 1/52nd part thereof for every week):

Provided that in respect of local trucks, mini trucks, tankers or 3-wheelers, registered in West Bengal, and in respect of which permits have been issued by any Regional Transport Authority in West Bengal, no additional tax shall be levied.

(c) Tractors, break down vans used for towing vehicles, trailers and articulated vehicles. 50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act IX of 1979), *plus* Rs. 1000:

*The West Bengal Additional Tax and One-Time Tax on Motor Vehicles
(Amendment) Act, 2002.*

(Section 2.)

Provided that the tractors or trailers which are solely used for agricultural purposes or are exclusively used within tea gardens, and are in no circumstances used on public roads, may be exempted from payment of additional tax, provided the owner of such tractor or trailer, as the case may be, complies with the provisions of sub-section (3) of section 4 and section 13 of the West Bengal Motor Vehicles Tax Act, 1979.”.

By order of the Governor,

A. K. BHATTACHARYA,
*Principal Secy. to the Govt. of West Bengal
& Secy., Law Department.*