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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

## NOTIFICATION

No. 1300-L.—6th August, 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 XIV of 2003

## THE WEST BENGAL ADDITIONAL TAX AND ONE-TIME TAX ON MOTOR VEHICLES (AMENDMENT) ACT, 2003.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 6th August, 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 purposes and in the manner hereinafter appearing;

West Ben.  
Act XIX of  
1989.

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

Short title and commencement.

1. (1) This Act may be called the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 2003.

(2) It shall come into force on and from the 1st day of January, 2003.

Amendment of  
section 2 of West  
Ben. Act  
XIX of 1989.

2. In section 2 of the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (hereinafter referred to as the principal Act), after clause (b), the following clause shall be inserted:—

'(b1) "crane" means any motor vehicle fitted with a mechanical crane of a designed capacity and is capable of being used for towing vehicles or lifting materials, and includes a break-down van; '.

Amendment of  
Schedule I.

3. In Schedule I to the principal Act, under the heading "C. Motor vehicles for transport of goods:", in the entries in the column under the heading "Description of motor vehicles" and the corresponding entries in the column under the heading "Annual rate of additional tax", after serial (c), the following serial and entry shall be inserted and deemed to have been inserted with effect from the 17th day of August, 1994:—

“(d) The motor vehicles including crane constructed or adopted not for use for carrying passengers or persons but for use in connection with carrying, lifting, loading and unloading of goods.	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/-.”.
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*The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 2003.*  
(Section 4.)

Amendment of  
Schedule IV.

4. For Part I of Schedule IV to the principal Act, the following Part shall be substituted:—

**"PART I**

One-time tax for a period of five years on motor cars and omnibuses (not being transport vehicles)

<i>Description of motor vehicles</i>	<i>One-time tax payable</i>
(1) Motor cars of age up to ten years, registered in the name of an individual.	(a) Unladen weight up to 500 kilograms. Rs. 6,120/- (b) Unladen weight above 500 kilograms and up to 800 kilograms. Rs. 6,930/- (c) Unladen weight above 800 kilograms and up to 1000 kilograms. Rs. 7,335/- (d) Unladen weight above 1000 kilograms and up to 1200 kilograms. Rs. 7,740/- (e) Unladen weight above 1200 kilograms and up to 2000 kilograms. Rs. 12,600/- (f) Unladen weight above 2000 kilograms and up to 3000 kilograms. Rs. 16,650/- (g) Unladen weight above 3000 kilograms. Rs. 16,650/- <i>plus</i> Rs. 162/- for every 100 kilograms or part thereof above 3000 kilograms.
(2) Omnibuses (not being transport vehicles) of age upto ten years registered in the name of an individual with seating capacity of—	(i) not more than 8 including the driver; Rs. 12,600/- (ii) more than 8 but not more than 20 including the driver; Rs.13,410/- <i>for 9 plus</i> Rs.810/- for every additional seat above 9 but upto 20. (iii) more than 20 including the driver; Rs.21,780/- <i>for 21 plus</i> Rs.810/- for every additional seat above 21.
A special tax at the following rate shall be required to be paid as one time tax in respect of a motor vehicle of the description in serials (1) and (2) above, if such motor vehicle is air-conditioned:—	(i) Unladen weight upto 1200 kilograms Rs.2700/- (ii) Unladen weight above 1200 kilograms Rs.5400/-".

By order of the Governor,

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