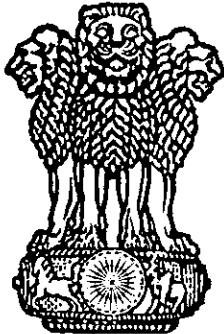


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MONDAY, AUGUST 18, 2003

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1375-L.—18th 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 XX of 2003

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

[Passed by the West Bengal Legislature.]

*[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 18th 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:—

1. (1) This Act may be called the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Second Amendment) Act, 2003.
(2) Save as otherwise provided, it shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Second Amendment) Act, 2003.

(Sections 2-6.)

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),—

(a) after clause (d1) the following clause shall be inserted:—

‘(d2) “life-time tax” means the tax imposed under this Act and leviable in respect of motor vehicles as shown in Schedule III;’;

(b) for clause (i) the following clause shall be substituted:—

‘(i) “one-time tax” means the tax imposed under this Act and leviable in respect of motor vehicles as shown in Schedule IV;’.

Omission of section 9.

3. Section 9 of the principal Act shall be omitted.

Substitution of new section for section 9A.

4. For section 9A of the principal Act, the following section shall be substituted:—

“Owner of motor cycle to pay life-time tax.

9A. (1) Notwithstanding anything contained elsewhere in this Act, the owner of any motor cycle being less than fifteen years old, when applying for first registration, or assignment of fresh registration mark, or change of address on removal of the motor cycle from a State other than the State of West Bengal, on or after the date of coming into force of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Second Amendment) Act, 2003, shall pay life-time tax as specified in Schedule III in lieu of tax payable under the West Bengal Motor Vehicles Tax Act, 1979, and under this Act:

West Ben. Act IX of 1979.

Provided that the owner of a motor cycle registered after the 25th day of November, 1991, shall be liable to pay the difference of the rate of life-time tax payable and the one-time tax already paid, within such period as specified in Schedule III and if the difference amount is not paid within the date to be notified by the State Government, a penalty at the rate of 100 *per cent.* of the difference amount payable shall be charged:

Provided further the owner of that a motor cycle registered before the 25th day of November 1991, shall continue to pay the annual rate of tax as payable under the provisions of the West Bengal Motor Vehicles Tax Act, 1979.

(2) If life-time tax in respect of a motor cycle has already been paid under sub-section (1) and if the said motor cycle is removed from West Bengal on change of address or on cancellation of registration, the owner of the said motor cycle shall be entitled to claim refund at the rate specified in Part II of Schedule III.”.

Amendment of section 9B.

5. The proviso to sub-section (3) of section 9B of the principal Act shall be omitted.

Amendment of section 11.

6. In section 11 of the principal Act,—

(1) in sub-section (1), for the words and figure “or one-time tax under section 9”, the words, figures and letters “or one-time tax under section 9B or life-time tax under section 9A” shall be substituted;

(2) in sub-section (2), for the words “the Taxing Officer or Motor Vehicles Inspector or any Officer authorized by him”, the words “any officer of the Transport Department not below the rank of Motor Vehicles Inspector or any other officer as may be prescribed,” shall be substituted.

*The West Bengal Additional Tax and One-time Tax on
Motor Vehicles (Second Amendment) Act, 2003.*

(Sections 7, 8.)

Amendment of
section 12.

7. In section 12 of the principal Act,—

(1) to sub-section (6), the following proviso shall be added:—

“Provided that the terms and conditions in respect of auction of a motor vehicle under this section shall be specified by the State Government by order made in this behalf.”.

(2) after sub-section (9), the following sub-sections shall be inserted—

“(10) After seizure of the motor vehicle, it shall be kept under the custody of any police station or any other Government place or under the custody of any private custodian having capacity to accommodate adequate number of vehicles in his garage or premises.

“(11) The State Government may, by notification in the *Official Gazette*, prescribe the terms and conditions in respect of selection and appointment of private custodians and shall also prescribe the rate of fee to be realized from the owner of the seized vehicle, for the period during which such vehicle is under custody of either police station or any other Government place or private custodian.”.

Substitution of
new Schedule for
Schedule 1.

8. For Schedule I to the principal Act, the following Schedule shall be substituted:—

“SCHEDULE I

(See sections 3 and 4.)

**DESCRIPTION OF MOTOR VEHICLES AND RATE OF
ADDITIONAL TAX**

A. Motor Vehicle for carrying passenger not plying for hire.

1. Motor cycle and motor cycle combination.	At the rate of 25% of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979.	West Ben. Act IX of 1979.
2. (i) Motor cars owned by individual or societies registered under the West Bengal Societies Registration Act, 1961 or any organization having exemption from income-tax.	At the rate of 50% of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979 <i>plus</i> Rs. 1000/-.	West Ben. Act XXVI of 1961.
(ii) Motor cars owned by others.	At the rate of 50% of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979 <i>plus</i> Rs. 1000/-.	
3. Omnibus registered as non-transport vehicles.	At the rate of 50% of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979 <i>plus</i> Rs. 1000/-.	
4. Omnibus registered as Private Service Vehicle or Educational Institute Bus (i) Seating capacity upto 35 (ii) Seating capacity above 35	At the rate of 50% of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979 <i>plus</i> Rs. 1000/-. Rs. 3000/-. Rs. 6000/-.	

*The West Bengal Additional Tax and One-time Tax on
Motor Vehicles (Second Amendment) Act, 2003.*

(Section 8.)

B. Vehicles for carrying passengers for hire or reward.

1. Ordinary Stage Carriages and Special Stage Carriages (Mini Bus) plying with permits issued by STA or any RTA of this State	At the rate of 10% of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979.
2. Express/Limited Stage Carriages plying with permit issued by STA or any RTA of this State	Rs. 7000/-.
3. Contract Carriages including those owned by motor training school:	
(a) autorickshaw	Rs. 400/-.
(b) meter taxi	Rs. 800/-.
(c) Contract Carriages registered in this State other than autorickshaw and meter taxi:	
(i) seating capacity of 6 including driver	Rs. 3000/-.
(ii) seating capacity above 6 including driver	Rs. 7000/-.
4. (a) All omnibuses plying under permanent inter-State permits, stage carriage or contract carriage or under tourist permit or under temporary stage 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 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, 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/-.

West Ben. Act IX
of 1979.

Provided that if the inter-State permit in respect of any omnibus referred to in items (a) and (b) of Sl. No. 4, have 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.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Second Amendment) Act, 2003.

(Sections 9, 10.)

C. Goods carriages and those owned by motor training schools

50 per cent. of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979.

West Ben. Act IX of 1979.

D. Trailers and Articulated trailers for carrying goods

50 per cent. of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979 *plus* Rs. 1000/-.

E. Ambulance (including Clinic Van)

40 per cent. of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979.

F. Tractor, Crane, Breakdown Van, Fork-lift vehicle, Trailor filled with equipment like rig/generator/compressor, tower-wagon and tree trimming vehicles, mobile crane, audio visual van, and any other vehicle not specified elsewhere in this Schedule

50 per cent. of the annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979 *plus* Rs. 1000/-.

Omission of Schedule II.

Substitution of new Schedule for Schedule III.

9. Schedule II to the principal Act shall be omitted.

10. For Schedule III to the principal Act, the following Schedule shall be deemed to have been substituted with effect from the 25th day of November, 1991:—

“SCHEDULE III

(See section 9A.)

PART I

**Life-time tax on motor cycle and motor cycle combination
(less than 15 years old)**

Sl. No.	Life-time tax on motor cycle	Upto 80 cc	Above 80 cc	Above 170 cc	Above 250 cc
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
1.	New upto 1 year	1560	3125	4685	6250
2.	Between 1 and 2 years	1460	2925	4375	5835
3.	Between 2 and 3 years	1360	2725	4065	5420
4.	Between 3 and 4 years	1260	2525	3755	5000
5.	Between 4 and 5 years	1160	2325	3445	4585
6.	Between 5 and 6 years	1060	2125	3135	4170
7.	Between 6 and 7 years	960	1925	2825	3755
8.	Between 7 and 8 years	830	1675	2485	3330
9.	Between 8 and 9 years	725	1475	2165	2900
10.	Between 9 and 10 years	625	1250	1850	2475
11.	Between 10 and 11 years	525	1050	1540	2060
12.	Between 11 and 12 years	425	850	1230	1645
13.	Between 12 and 13 years	325	650	920	1230
14.	Between 13 and 14 years	225	450	610	815
15.	More than 14 years	125	250	300	400

*The West Bengal Additional Tax and One-time Tax on
Motor Vehicles (Second Amendment) Act, 2003.*

(Section 11.)

PART II

**Rate of refund for motor cycle and motor cycle combination in
cases where removal or cancellation of registration takes place
after registration under section 9A
(less than 15 years old)**

Sl. No.	Life-time tax on Motor cycle	Upto 80cc	Above 80cc	Above 170cc	Above 250cc
(1)	(2)	(3)	(4)	(5)	(6)
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1.	New upto 1 year	1460	2925	4375	5835
2.	Between 1 and 2 years	1360	2725	4065	5420
3.	Between 2 and 3 years	1260	2525	3755	5000
4.	Between 3 and 4 years	1160	2325	3445	4585
5.	Between 4 and 5 years	1060	2125	3135	4170
6.	Between 5 and 6 years	960	1925	2825	3755
7.	Between 6 and 7 years	830	1675	2485	3330
8.	Between 7 and 8 years	725	1475	2165	2900
9.	Between 8 and 9 years	625	1250	1850	2475
10.	Between 9 and 10 years	525	1050	1540	2060
11.	Between 10 and 11 years	425	850	1230	1645
12.	Between 11 and 12 years	325	650	920	1230
13.	Between 12 and 13 years	225	450	610	815
14.	After 13 years	Nil	Nil	Nil	Nil ”.

Amendment of
Schedule IV.

11. 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)**

3 per cent. of the prevailing sale-price excluding sales-tax or the following rate of one-time tax, whichever is higher:—

Sl. No.	Description of motor vehicle	Engine/Seating Capacity	One-time tax payable
(1)	Motor cars owned by individual or societies registered under the West Bengal Societies Registration Act, 1961 or any organization having exemption from income-tax.	(a) Engine capacity upto 900 cc (b) Engine capacity beyond 900 cc and upto 1490 cc. (c) Engine capacity beyond 1490 cc	Rs. 8550/- Rs. 9900/- Rs. 15300/-
(2)	Motor cars owned by others	(a) Engine capacity upto 900 cc (b) Engine capacity beyond 900 cc and upto 1490 cc (c) Engine capacity beyond 1490 cc	Rs. 9900/- Rs. 11250/- Rs. 18000/-

West Ben. Act
XXVI of 1961.

*The West Bengal Additional Tax and One-time Tax on
Motor Vehicles (Second Amendment) Act, 2003.*

(Section 11.)

(3) Omnibuses registered as non-transport vehicles	(a) With seating capacity upto 8	Rs. 13950/-
	(b) With seating capacity beyond 8	Rs. 13950/- for 8 seats <i>plus</i> Rs. 1000/- for every additional seats beyond 8:

Provided that a special tax at the following rates shall be required to be paid as one-time tax in respect of a motor vehicle of the description in serials (1), (2) and (3) above, if such motor vehicle is air-conditioned.

(i) Engine capacity upto 900 cc	Rs. 4000/-
(ii) Engine capacity above 900 cc upto 1490 cc	Rs. 7500/-
(iii) Engine capacity above 1490 cc	Rs. 10,000/-.”

By order of the Governor,

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