

**GOVERNMENT OF WEST BENGAL**  
**LAW DEPARTMENT**  
**Legislative**

**West Bengal Act VIII of 1999**

**THE WEST BENGAL ADDITIONAL TAX AND  
 ONE-TIME TAX ON MOTOR VEHICLES  
 (AMENDMENT) ACT, 1999.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 22nd July, 1999.]

[22nd July, 1999.]

*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;

It is hereby enacted in the Fiftieth 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, 1999.

(2) It shall come into force at once.

Short title and commencement.

**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),—

(1) after clause (1a), the following clause shall be inserted:—

‘(1b) “autorickshaw” means a motor vehicle having three wheels constructed or adopted and used to carry not more than three passengers for hire or reward excluding the driver.

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

*Explanation.*—For the purposes of this clause, a motor vehicle having three wheels constructed or adopted and used to carry more than three passengers but not more than twelve passengers for hire or reward excluding the driver shall not be treated as autorickshaw. Such motor vehicle shall be regarded as motorcab or maxicab, considering its seating capacity under the Motor Vehicles Act, 1988;’;

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(2) for clause (d), the following clauses shall be substituted:—

‘(d) “Express bus” means an omnibus plying under a contract carriage permit or stage carriage permit or special stage carriage permit with a limited or selected number of stages;

(d1) “Limited Service bus” means an omnibus plying under a stage carriage permit and designated as limited service bus by the permit issuing authority;’.

3. In section 3 of the principal Act,—

(1) after sub-section (1), the following sub-section shall be inserted:—

‘(1A) A motor vehicle registered as an omnibus, or public service vehicle other than a stage carriage, or otherwise, in respect of which no permit has been granted under the Motor Vehicles Act, 1988, shall be liable to pay additional tax at the rates specified in item (f) of serial 1 under the heading “B. Motor vehicles (for carrying passengers) plying for hire:” in Schedule I to this Act.’;

(2) in sub-section (2),—

(a) after clause (b), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 8th day of October, 1990:—

‘(c) Where transport vehicles registered in any State other than West Bengal are found to be plying within West Bengal without valid permit or without payment of additional tax payable under this Act, the duration of such plying shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as the duration for a period of seventeen weeks retrospectively from the date of interception and such transport vehicles shall be liable to pay additional tax at the rates specified in item (f) of serial 2 under the heading “B. Motor vehicles (for carrying passengers) plying for hire:” in Schedule I for a period of seventeen weeks retrospectively from the date of every interception of the transport vehicle together with a fine of an equivalent sum.’;

(b) after clause (c), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 24th day of October, 1989:—

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of section 3.

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“(d) Where motor vehicles registered as stage carriages in any State other than West Bengal have been paying only the tax payable under the West Bengal Motor Vehicles Tax Act, 1979, on change of address, and new registration mark has been assigned to such motor vehicles by the registering authority of West Bengal, such motor vehicles shall not be required to pay any additional tax under this Act:

Provided that for so long as the registration numbers of such motor vehicles are not changed, such motor vehicles for which additional tax is payable, shall be liable to pay additional tax at the rates specified for such categories of motor vehicles in Schedule I.”;

(e) after clause (d), the following clauses shall be inserted and shall be deemed to have been inserted with effect from the 11th day of June, 1991:—

“(e) Where vehicles, not being transport vehicles registered outside West Bengal but kept for any temporary period, are found to be plying in West Bengal without paying the additional tax under this Act while continuing to have their registration outside West Bengal, such vehicles shall be liable to pay the additional tax at the rates specified under the heading “A. Motor vehicles for carrying passengers not plying for hire:” in Schedule I. In every such case, the additional tax shall be realised for a period of one year preceding the date of interception of the vehicle together with a fine of an equivalent sum, in addition to the realisation of such tax for a further period of one year from the date of interception of the vehicle without fine.

(f) If the registered owner of a motor vehicle, which is registered outside West Bengal and which has been brought to West Bengal, approaches a registering authority of West Bengal for making payment of tax under this Act or for recording change of address or for assignment of new registration mark, such owner shall be asked to produce a convincing document regarding arrival of the vehicle in West Bengal, failing which the duration of stay of such motor vehicle after its arrival in West Bengal shall be reckoned as the

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duration for a period of more than one year and, in such case, additional tax together with fine shall be realised at the rate and in the manner provided in clause (e):

Provided that on submission of any convincing document regarding arrival of the motor vehicle in West Bengal, additional tax shall be realised from the date of arrival of such motor vehicle together with fine at the rate provided in section 23.'

Insertion of  
new section  
9B.

4. After section 9A of the principal Act, the following section shall be inserted:—

"One-time tax, annual tax on motor cars, omnibuses, etc., and special tax. 9B. (1) A one-time tax for a period of five years, in lieu of annual tax leviable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, shall be leviable on motor cars and omnibuses, not being transport vehicles, as specified in Part I of Schedule IV, registered and used for non-transport purposes only, at the rates specified in the said Schedule.

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(2) With effect from the date of coming into force of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999, the owner of any motor vehicle, being less than ten years old, when applying for first registration or assignment of fresh registration mark or change of address on removal of the motor vehicle from another State, shall pay one-time tax at the rates specified in Part I of Schedule IV for a period of five years, in lieu of annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act.

(3) The owner of any motor vehicle, being less than ten years old, which is already registered in West Bengal and the annual tax in respect of which is being paid under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, shall, from the date of commencement of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999, pay one-time tax for a period of five years, at the rate specified in Part I of Schedule IV, in lieu of annual tax under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, on the expiry of the period for which the annual tax as aforesaid has been paid:

Provided that the owner of any motor vehicle, referred to in this sub-section, may, if he so desires, pay annual tax leviable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, in lieu of one-time tax, by submitting an application to the Taxing Officer within whose jurisdiction such tax is leviable.

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*(Sections 5, 6.)*

(4) The owner of any motor vehicle of the description referred to in sub-section (2) or sub-section (3), which is more than ten years old, shall pay annual tax, and not one-time tax, under the West Bengal Motor Vehicles Tax Act, 1979, and this Act.

(5) If one-time tax in respect of a motor vehicle has already been paid under sub-section (2) or sub-section (3), and if the said motor vehicle is removed from West Bengal on change of address or on cancellation of registration, the owner of such motor vehicle shall be entitled to claim refund of such tax at the rate specified in Part II of Schedule IV.

(6) The one-time tax payable under sub-section (1), sub-section (2) or sub-section (3) shall be paid for the years for which it is due and the mode of payment shall be such as is laid down in section 10.

(7) The State Government may require the manufacturer or the dealer of motor vehicles to furnish to it the names and addresses of the purchasers of motor vehicles and also the prices at which the motor vehicles have been sold to the purchasers with effect from such date as may be appointed by the State Government by notification published in the *Official Gazette*.

59 of 1988.

(8) Every owner of a motor vehicle registered under the Motor Vehicles Act, 1988, and every person who owns, or keeps in his possession or under his control, any such motor vehicle, shall, in addition to the one-time tax payable under sub-section (1), sub-section (2), or sub-section (3), pay a special tax at the rate specified in Part I of Schedule IV, if such motor vehicle is air-conditioned.”.

5. In section 10 of the principal Act, in sub-section (1), after the word and figures “Schedule II”, the words and figures “or Schedule III or Schedule IV” shall be inserted.

Amendment  
of section  
10.

6. In sub-section (1) of section 21 of the principal Act,—

(1) for clause (a), the following clause shall be substituted:—

“(a) Every person who is entitled to claim refund of additional tax under sub-section (2) of section 8, or one-time tax under sub-section (6) of section 9 or sub-section (3) of section 9A or sub-section (5) of section 9B, shall make such claim in plain paper to the Taxing Officer concerned and such application shall be accompanied by supporting evidence to show that certificate of registration and tax taken were surrendered.”;

Amendment  
of section  
21.

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(Sections 7, 8.)

(2) in the proviso to clause (b), after the words "for the carriage of passengers", the words "for hire or reward or otherwise" shall be inserted.

Insertion of  
new section  
23A.

7. After section 23 of the principal Act, the following section shall be inserted:—

"Exemption. 23A. The State Government may, if it considers it necessary or expedient so to do, by order exempt wholly or partly any person from any penalty imposed on him under any provision of this Act for non-payment of additional tax or one-time tax.".

Amendment  
of Schedule  
I.

8. In Schedule I of the principal Act, under the heading "A. Motor vehicles for carrying passengers not plying for hire:", for serials (1), (2) and (3) and the entries relating thereto in the columns under the heading "Description of motor vehicles" and the corresponding entries in the column under the heading "Annual rate of additional tax", the following serials and entries shall be substituted:—

(1) Motor cars kept for personal use and registered in the name of individual.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.
(2) Motor cars registered in the name of a society, partnership firm, proprietorship firm, corporate body, whether registered or not, educational institution, organisation or trust (excluding those owned by companies registered under the Companies Act, 1956).	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.
(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.
(4) Omnibuses not registered as transport vehicles.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.".

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*(Section 9.)*

**9.** In the principal Act, after Schedule III, the following Schedule shall be inserted:—

Insertion of  
new  
Schedule IV.

**“SCHEDULE IV**

*(See sections 9B and 10.)*

**PART I**

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

*Description of motor vehicles*

Motor cars and omnibuses (not being transport vehicles) of age up to ten years, registered in the name of an individual.

*One-time tax payable*

(a) Unladen weight up to 500 kilograms	Rs. 1620
(b) Unladen weight above 500 kilograms and up to 800 kilograms	Rs. 2430
(c) Unladen weight above 800 kilograms and up to 1000 kilograms	Rs. 2835
(d) Unladen weight above 1000 kilograms and up to 1200 kilograms	Rs. 3240
(e) Unladen weight above 1200 kilograms and up to 2000 kilograms	Rs. 8100
(f) Unladen weight above 2000 kilograms and up to 3000 kilograms	Rs. 12150
(g) Unladen weight above 3000 kilograms	Rs. 12150 plus Rs. 162 for every 100 kilograms or part thereof above 3000 kilograms.

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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 above description, if such motor vehicle is airconditioned:—

(i) Unladen weight up to 1200 kilograms	Rs. 600
(ii) Unladen weight above 1200 kilograms	Rs. 1200.

PART II

Rate of refund under section 9B of one-time tax on motor cars and omnibuses in the case of removal of such motor cars or omnibuses from West Bengal on change of address or on cancellation of registration:

If the period elapsed after payment of one-time tax on a motor vehicle or omnibus is—

(a) less than one year	78 per cent. of one-time tax paid
(b) more than one year but not more than two years	58 per cent. of one-time tax paid
(c) more than two years but not more than three years	38 per cent. of one-time tax paid
(d) more than three years but not more than four years	18 per cent. of one-time tax paid
(e) more than four years	Nil.”.

Saving and validation.

10. (1) Anything done or any action taken or purported to have been done or taken under the principal Act as amended by this Act, shall be, and shall be deemed always to have been, as valid and effective as if such thing had been done or such action had been taken under the principal Act as amended by this Act, and accordingly—

(a) any additional tax or fine levied or realised or purported to have been levied or realised under the principal Act as amended by this Act before the coming into force of this Act shall be deemed to have been validly levied or realised in accordance with law; and

(b) no suit or other proceeding shall be maintained or continued in any court or before any tribunal or authority for the refund, and no enforcement shall be made by any court, tribunal or authority of any decree or order directing the refund, of any such additional tax or fine which has been so realised.

(2) The provisions of sub-section (1) shall have effect notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary.