

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

**Legislative**

**West Bengal Act VI of 1999**

**THE WEST BENGAL MOTOR VEHICLES TAX  
 (AMENDMENT) ACT, 1999.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 21st July, 1999.]

[21st July, 1999.]

*An Act to amend the West Bengal Motor Vehicles Tax Act, 1979.*

West Ben.  
 Act IX of  
 1979.

WHEREAS it is expedient to amend the West Bengal Motor Vehicles Tax Act, 1979, 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 Motor Vehicles Tax (Amendment) Act, 1999.

Short title  
 and  
 commence-  
 ment.

(2) It shall come into force at once.

2. In sub-section (1) of section 2 of the West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the principal Act),—

Amendment  
 of section 2  
 of West Ben.  
 Act IX of  
 1979.

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

(2a) “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.

*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;’.

(Section 3.)

Amendment  
of section 4.

3. In sub-section (2) of section 4 of the principal Act,—

(1) 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) In the case of a transport vehicle registered in any State other than West Bengal but plying within West Bengal without valid permit and without payment of tax payable in West Bengal under this Act, the duration of such plying shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as a period of seventeen weeks prior to the date of interception, and such transport vehicle shall be liable to pay arrear tax at the rate specified in Part II under the sub-heading “B. Vehicles for carrying passengers plying for hire or reward:” under the heading “Description of Motor Vehicles And Rate of Tax” in the Schedule, for a period of seventeen weeks from the date of every interception of the transport vehicle together with a fine of an equivalent sum.’;

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

‘(d) Where a vehicle, not being a transport vehicle, registered outside West Bengal, but kept in West Bengal for a temporary period, is found plying in West Bengal while continuing to have its registration outside West Bengal and without making payment of tax in West Bengal, such vehicle shall be liable to pay tax at the rate specified in Part I under the sub-heading “A. Vehicles for carrying passengers not plying for hire or reward:” under the heading “Description of Motor Vehicles And Rate of Tax” in the Schedule. In such case, tax shall be realised for a period of one year preceding the date of interception of such vehicle together with a fine of an equivalent sum, in addition to realisation of tax for a further period of one year from the date of interception of such vehicle without fine.

(e) If the registered owner of a vehicle, which is registered outside West Bengal and which has been brought to West Bengal, approaches a registering authority in West Bengal for making payment of tax under this Act or for recording change of address or for assignment of new registration mark,

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(Sections 4, 5.)

such registered owner shall be asked to produce any convincing document regarding the arrival of the vehicle in West Bengal, failing which the duration of the arrival of such vehicle shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as a period of more than one year and, in such case, tax shall be realised in accordance with the provisions of clause (d) together with a fine of an equivalent sum:

Provided that on the production of convincing document regarding the arrival of the vehicle in West Bengal, tax shall be realised from the date of arrival of the vehicle together with such fine as may be required to be paid under this Act.'

4. In section 11A of the principal Act, after sub-section (2), the following sub-section shall be inserted:—

"(3) The State Government may, if it thinks it necessary and expedient so to do, exempt, either totally or partially, any motor vehicle from the payment of any fine imposed on such motor vehicle for non-payment of tax under this Act.”

Amendment  
of section  
11A.

5. In the Schedule to the principal Act, under the heading “Description of Motor Vehicles And Rate of Tax”,—

Amendment  
of Schedule.

(1) under the sub-heading “A. Vehicles for carrying passengers not plying for hire or reward:”—

(a) in serial I,—

(i) for the heading “Motor Vehicles other than omnibuses—”, the heading “Motor Vehicles including omnibuses—” shall be substituted;

(ii) in clause (1),—

(A) for item (c) and the entries relating thereto, the following item and entries shall be substituted:—

“(c) Motor cars kept for personal use and registered in the name of an individual—

(i) Rs. 240 for unladen weight up to 500 kilograms

(ii) Rs. 360 for unladen weight from 501 to 800 kilograms

(iii) Rs. 420 for unladen weight from 801 to 1000 kilograms

*(Section 5.)*

- (iv) Rs. 480 for unladen weight from 1001 to 1200 kilograms
- (v) Rs. 1,200 for unladen weight from 1201 to 2000 kilograms
- (vi) Rs. 1,800 for unladen weight from 2001 to 3000 kilograms
- (vii) Rs. 1,800 plus Rs. 120 for every 100 kilograms unladen weight or part thereof, above 3000 kilograms.”;

(B) after item (c) and the entries relating thereto, the following items and entries shall be inserted:—

“(d) Motor cars registered in the name of a society, partnership firm, proprietorship firm, or corporate body, whether registered or not, or an educational institution, organisation, or trust (excluding those owned by companies registered under the Companies Act, 1956)—

1 of 1956.

- (i) Rs. 200 for unladen weight up to 500 kilograms
- (ii) Rs. 300 for unladen weight from 501 to 800 kilograms
- (iii) Rs. 350 for unladen weight from 801 to 1000 kilograms
- (iv) Rs. 400 for unladen weight from 1001 to 1200 kilograms
- (v) Rs. 1,000 for unladen weight from 1201 to 2000 kilograms
- (vi) Rs. 1,500 for unladen weight from 2001 to 3000 kilograms
- (vii) Rs. 1,500 plus Rs. 100 for every 100 kilograms unladen weight or part thereof, above 3000 kilograms.

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*(Section 6.)*

(e) Omnibus registered as non-transport vehicles with seating capacity for—

|  |   |
|--|---|
| (i) not more than 8 including driver                   | Rs. 1,200.  |
| (ii) more than 8 but not more than 20 including driver | Rs. 1,320 for 9 plus Rs. 120 for every additional seat beyond 9 up to 20. |
| (iii) more than 20 including driver                    | Rs. 2,560 for 21 plus Rs. 120 for every additional seat beyond 21.”;      |

(b) in serial II, for the heading “Omnibuses including private service vehicles with seating capacity for—”, the heading “Omnibuses (other than those registered as non-transport vehicles) including private service vehicles not plying for hire or reward with seating capacity for—” shall be substituted;

(2) under the sub-heading “I. Special tax for different categories of airconditioned vehicles:”, for item (a) and the entries relating thereto, the following item and entries shall be substituted:—

“(a) Non-transport vehicle

|  |                        |
|--|------------------------|
| (i) Unladen weight up to 1200 kilograms  | Rs. 600 per annum      |
| (ii) Unladen weight above 1200 kilograms | Rs. 1,200 per annum.”. |

**6.** (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 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

Saving and validation.

*(Section 6.)*

(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 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.