

**GOVERNMENT OF WEST BENGAL  
LEGISLATIVE DEPARTMENT**

**West Bengal Act XIII of 1986**

**THE WEST BENGAL MOTOR VEHICLES TAX  
(AMENDMENT) ACT, 1986.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette*,  
*Extraordinary*, of the 26th May, 1986.]

[26th May, 1986.]

*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 Thirty-seventh 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, 1986.

Short title  
and  
commence-  
ment.

(2) This section shall come into force at once; section 2 shall be deemed to have come into force on the 1st day of April, 1981; and section 3 shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. In section 11A of the West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the principal Act),—

Amendment  
of section  
11A of West  
Ben. Act IX  
of 1979.

- (1) in the marginal note, the word “fixed” shall be omitted;
- (2) in sub-section (1), for the words “specify a fixed rate”, the words “specify the rate” shall be substituted; and
- (3) in sub-section (2), the word “fixed” shall be omitted.

3. In section 16 of the principal Act, sub-section (4) shall be renumbered as clause (a) of that sub-section and after clause (a) as so renumbered, the following clause shall be inserted:—

Amendment  
of section  
16.

“(b) The sale of the vehicle seized and detained may be effected either by the Taxing Officer having jurisdiction or by any other Taxing Officer within whose jurisdiction the vehicle has been seized and detained under this section, and the proceeds of sale shall be disposed of in the same manner as an arrear of land revenue.”.