

GOVERNMENT OF WEST BENGAL  
LEGISLATIVE DEPARTMENT

**West Bengal Act XXIV of 1982**

**THE WEST BENGAL MOTOR VEHICLES TAX  
(AMENDMENT) ACT, 1982.**

*[Passed by the West Bengal Legislature.]*

*[Assent of the President was first published in the Calcutta Gazette,  
Extraordinary, of the 22nd February, 1983.]*

*[22nd February, 1983.]*

*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 purpose and in the manner hereinafter appearing;

It is hereby enacted in the Thirty-third 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, 1982.

Short title  
and comm-  
encement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. In the West Bengal Motor Vehicles Tax Act, 1979, after section 5, the following section shall be inserted:—

Insertion of  
new section  
5A in West  
Ben. Act IX  
of 1979.

“Special  
provision  
regarding  
contract  
carriage.

5A. (1) Every person who is liable to pay under this Act tax in respect of a contract carriage plying on a specified route shall, at the time of paying the tax to the Taxing Officer, furnish a ‘no objection certificate’ from the person with whom the registered owner of the contract carriage has entered into a hire-purchase agreement (such person being hereafter in this section referred to as the financier).

(2) The provisions of sub-sections (5A) to (5D) of section 31A of the Motor Vehicles Act, 1939 shall apply, *mutatis mutandis*, to every ‘no objection certificate’ from the financier.”