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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1374-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 XIX of 2003

**THE WEST BENGAL MOTOR VEHICLES TAX
(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 Motor Vehicles Tax Act, 1979.

WHEREAS it is expedient to amend the West Bengal Motor Vehicles Tax Act, 1979, for the purposes and in the manner hereinafter appearing;

West Ben. Act IX
of 1979.

It is hereby enacted in the Fifty-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and
commencement.

1. (1) This Act may be called the West Bengal Motor Vehicles Tax (Amendment) Act, 2003.

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

The West Bengal Motor Vehicles Tax (Amendment) Act, 2003.

(Sections 2-6.)

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

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

(1) for clause (a2), the following clause shall be substituted:—

'(a2) "dealer" has the same meaning as in clause (8) of section 2 of the Motor Vehicles Act, 1988, and includes a sub-dealer;' 59 of 1988.

(2) after clause (a2), the following clause shall be inserted:—

'(a3) "manufacturer" has the same meaning as in clause (21A) of section 2 of the Motor Vehicles Act, 1988;'

Amendment of
section 3.

3. In section 3 of the principal Act,—

(1) in sub-section (2), for the words "Every person who keeps in his possession or control any motor vehicles as a dealer", the words "Every dealer or manufacturer, who keeps in his possession or control any motor vehicle," shall be substituted;

(2) in sub-section (3), for the words "every person who owns or keeps in his possession or control", the words "every dealer or manufacturer who keeps in his possession or control" shall be substituted.

Amendment of
section 4.

4. In section 4 of the principal Act,—

(1) to clause (c) of sub-section (2), the following proviso shall be added:—

"Provided that tax for a period of not less than one week, but not more than one month shall be realized after the date of interception of such vehicle in respect of which a temporary permit is to be issued by the respective Regional Transport Authority for stay or operation of such vehicle for such a period not exceeding one month in West Bengal.";

(2) in sub-section (3), after the proviso, the following provisos shall be inserted:—

"Provided further that such refund or remit for such period shall be made by the Taxing Officer under the appropriate head of account subject to the condition that provisions of rule 95 of the West Bengal Treasury Rules, Volume I, shall be followed in the matter of authorizing such refund or remit and such refund or remit shall be recorded in the Revenue Register of the Taxing Officer against the original entry of credit in the Books of Accounts:

Provided also that notwithstanding anything to the contrary contained in this sub-section, the State Government may, if it thinks fit and necessary so to do, by notification in the *Official Gazette*, make guidelines in case of such refund or remit."

Amendment of
section 5.

5. In sub-section (1) of section 5 of the principal Act, after the words "declaration in the prescribed form", the words "to be supplied by the Taxing Officer on payment of rupees five only," shall be inserted.

Substitution of
new section for
section 15."Change of
address to be
reported.

6. For section 15 of the principal Act, the following section shall be substituted:—

15. If any person liable to pay tax under this Act ceases to reside or changed his place of business at the address recorded in the declaration filled up and signed under section 5, he shall, within thirty

days from such ceasing, report his new address to the Taxing Officer in whose jurisdiction he has his new residence or place of business, in such manner as may be prescribed."

*The West Bengal Motor Vehicles Tax (Amendment) Act, 2003.**(Section 7.)*Amendment of
section 16.

7. In section 16 of the principal Act,—

- (1) in sub-section (1) after the words “not below the rank of Sub-Inspector”, the words “or any officer not below the rank of Motor Vehicles Inspector of the Transport Department, Government of West Bengal” shall be inserted;
- (2) in sub-section (3), for the words “may seize and detain in such manner as may be prescribed.”, the words “may seize and detain” shall be substituted;
- (3) in sub-section (4),—

- (a) to clause (a), the following proviso shall be added:—

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

- (b) in clause (b), for the words “may be effected either by the Taxing Officer having jurisdiction or by any other Taxing Officer”, the words “may be effected by the Taxing Officer” shall be substituted;

- (4) in sub-section (5),—

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

“(a) Upon seizure of a motor vehicle under sub-section (3), the officer, other than the Police Officer, who seized the motor vehicle, shall issue a notice to the owner, through the driver, of the motor vehicle requiring him to make payment of due tax to the Taxing Officer having jurisdiction, within a period of thirty days from the date of such seizure and to produce before him the documents or valid tax token or receipt showing the payment of tax in respect of the vehicle seized. If the tax, as payable, is not paid within thirty days from the date of seizure of the said vehicle, the owner of the said vehicle shall be liable to pay, to the Taxing Officer having jurisdiction, the aggregate amount as provided under clause (a) of sub-section (4).”;

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

“(b) Where the driver leaves the motor vehicle, the officer, other than the Police Officer, who seized the motor vehicle, shall issue a notice by registered post with acknowledgement due to the owner of the motor vehicle, calling upon him to make payment of due tax to the Taxing Officer having jurisdiction within a period of thirty days from the date of such seizure and to produce before him such documents referred to in clause (a).”;

- (c) for clause (f), the following clause shall be substituted:—

“(f) If the owner of the motor vehicle does not comply with the notice issued under clause (a) or clause (b) and defaults to pay the amount of tax referred to in clause (a) within sixty days from the date of seizure of such vehicle, then the seized motor vehicle shall be put up for auction for realization of the due tax etc. after expiry of sixty days, but if the owner of the said motor vehicle makes payment of the aforesaid amount *plus 10 per cent.* administrative cost thereon on or before the date of auction, no further action will be taken under the provisions of this Act. The date of such auction together with the particulars of the motor vehicle shall be published in at least two newspapers, one of which shall be in Bengali and in such case, the date of auction shall not be earlier than one month from the date of publication of the notice in the newspapers.”;

*The West Bengal Motor Vehicles Tax (Amendment) Act, 2003.**(Sections 8-10.)*

(5) after sub-section (10), the following sub-sections shall be inserted:—

“(11) 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.

(12) The State Government may, by notification in the *Official Gazette*, prescribe the terms and conditions for 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.”.

Amendment of
section 17.

8. In section 17 of the principal Act, for the words “the tax token, tax receipt and permit”, the words “the tax token, tax receipt, permit etc.” shall be substituted.

Amendment of
section 18.

9. In section 18 of the principal Act,—

- (1) in sub-section (1), for the words “five hundred rupees.”, the words “one thousand rupees.” shall be substituted;
- (2) in sub-section (2), for the words “two hundred rupees.”, the words “four hundred rupees.” shall be substituted;
- (3) in sub-section (3), for the words “five hundred rupees.”, the words “one thousand rupees.” shall be substituted;
- (4) in sub-section (4), for the words “five hundred rupees.”, the words “one thousand rupees.” shall be substituted;
- (5) in sub-section (5), for the words “one thousand rupees.”, the words “two thousand rupees.” shall be substituted;
- (6) in sub-section (6), for the words “one thousand rupees.”, the words “two thousand rupees.” shall be substituted;
- (7) in sub-section (7), for the words “one thousand rupees.”, the words “two thousand rupees.” shall be substituted.

Substitution of
Schedule.

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

“THE SCHEDULE

(See section 3)

DESCRIPTION OF MOTOR VEHICLES AND RATE OF ANNUAL TAX

A. Vehicles for carrying passengers not plying for hire or reward:

(1) Motor Cycles and Motor Cycle Combination—	Annual rate of tax
(a) engine capacity up to 80 cc	Rs. 100.
(b) engine capacity above 80 cc up to 170 cc	Rs. 200.
(c) engine capacity above 170 cc up to 250 cc	Rs. 300.
(d) engine capacity above 250 cc	Rs. 400.

*The West Bengal Motor Vehicles Tax (Amendment) Act, 2003.**(Section 10.)*

(2) (a) Motor Cars owned by individual or societies registered under the West Bengal Societies Registration Act, 1961 or any organization having exemption from Income Tax—

West Ben. Act
XXVI of 1961.

Annual rate of tax

(i) engine capacity up to 900 cc	Rs. 600.
(ii) engine capacity above 900 cc up to 1490 cc	Rs. 800.
(iii) engine capacity above 1490 cc	Rs. 1600.

(b) Motor Cars owned by others—

(i) engine capacity up to 900 cc	Rs. 1000.
(ii) engine capacity above 900 cc up to 1490 cc	Rs. 1200.
(iii) engine capacity above 1490 cc	Rs. 2500.

(3) Omnibus registered as Non-transport Vehicle—

(a) with seating capacity up to 8	Rs. 1400.
(b) with seating capacity beyond 8	Rs. 1400 for 8 seats <i>plus</i> Rs. 150 for each additional seat beyond 8.

(4) Omnibus registered as private service vehicle—

(a) with seating capacity up to 8	Rs. 1800.
(b) with seating capacity beyond 8	Rs. 1800 for 8 seats <i>plus</i> Rs. 150 for every additional seat beyond 8.

(5) Omnibus registered as Educational Institute Bus—

(a) with seating capacity up to 8	Rs. 1400.
(b) with seating capacity beyond 8	Rs. 1400 for 8 seats <i>plus</i> Rs. 130 for every additional seat beyond 8.

B. Vehicles for carrying passengers plying for hire or reward:

(1) Stage carriages—

(a) for each seat, based on seating capacity noted in the registration certificate	Rs. 100.
(b) for each standing passenger calculated at the rate of 50 <i>per cent.</i> of seating capacity	Rs. 50.

(2) Contract carriages (including those owned by Motor Training Schools)—

(a) seating capacity up to 4 seats:

(i) for 3 wheelers	Rs. 260.
(ii) for meter taxi	Rs. 600.
(iii) for vehicle other than meter taxi	Rs. 700.

(b) seating capacity more than 4 seats:

(i) meter taxi up to 5 seats	Rs. 800.
(ii) other than meter taxi	Rs. 900 for 5 seats <i>plus</i> Rs. 150 for each additional seat beyond 5.

The West Bengal Motor Vehicles Tax (Amendment) Act, 2003.

(Section 10.)

C. Goods carriages (including those owned by Motor Training Schools):

Gross Vehicle Weight	Annual rate of tax (in rupees)
Up to 2000 kgs	400.
Up to 3500 kgs	700.
Up to 5500 kgs	1400.
Up to 7000 kgs	1900.
Up to 9000 kgs	2300.
Up to 12000 kgs	3700.
Up to 14000 kgs	5000.
Up to 15000 kgs	5500.
Up to 16250 kgs	6200.
Above 16250 kgs	6200 <i>plus</i> Rs. 150 for every 250 kgs or part thereof.

D. Trailers:

Gross Vehicle Weight	Annual rate of tax (in rupees)
Up to 2000 kgs	500.
Up to 4000 kgs	900.
Up to 6000 kgs	1350.
Up to 8000 kgs	1950.
Up to 10000 kgs	2900.
Up to 12000 kgs	4300.
Up to 13000 kgs	5250.
Up to 14000 kgs	5950.
Up to 15000 kgs	6650.
Above 15000 kgs	6650 <i>plus</i> Rs. 200 for every additional 250 kgs gross vehicle weight or part thereof above 15000 kgs.

*The West Bengal Motor Vehicles Tax (Amendment) Act, 2003.**(Section 10.)***E. Articulated Trailers:**

Gross Vehicle Weight	Annual rate of tax (in rupees)
Up to 22600 kgs	12000.
Up to 26400 kgs	15000.
Up to 36600 kgs	25000.
Up to 50000 kgs	30000.
Above 50000 kgs	30000 <i>plus</i> Rs. 500 for every additional 500 kgs gross vehicle weight or part thereof above 50000 kgs.

F. Ambulance (including clinic van):

Unladen Weight	Annual rate of tax (in rupees)
Up to 1200 kgs	2000.
Up to 2000 kgs	3000.
Up to 3000 kgs	4000.
Above 3000 kgs	4000 <i>plus</i> Rs. 200 for every additional 250 kgs unladen weight or part thereof above 3000 kgs.

G. Tractors, cranes, breakdown vans, fork-lift, vehicles/trailor filled with equipment like rig/generator/compressor, tower-wagon, tree trimming vehicles, mobile crane, audio visual van, and any other vehicle not specified elsewhere in this Schedule:

- (a) Unladen weight up to 500 kgs Rs. 400.
- (b) Unladen weight exceeding 500 kgs but less than 2000 kgs Rs. 400. *plus* Rs. 70 for every additional 250 kgs or part thereof above 500 kgs.
- (c) Unladen weight exceeding 2000 kgs but less than 4000 kgs Rs. 820 *plus* Rs. 100 for every additional 250 kgs or part thereof above 2000 kgs.
- (d) Unladen weight exceeding 4000 kgs but less than 8000 kgs Rs. 1620 *plus* Rs. 350 for every additional 250 kgs or part thereof above 4000 kgs.
- (e) Unladen weight exceeding 8000 kgs Rs. 7220 *plus* Rs. 400 for every additional 250 kgs or part thereof above 8000 kgs.

The West Bengal Motor Vehicles Tax (Amendment) Act, 2003.

(Section 10.)

H. Motor vehicles in possession or control of dealers or manufacturers and capable of being moved on the strength of trade certificates:

(a) Motor Cycle	Rs. 200.
(b) Three Wheeler	Rs. 300.
(c) Light Motor Vehicles	Rs. 800.
(d) Medium Motor Vehicles	Rs. 2000.
(e) Heavy Motor Vehicles including chassis	Rs. 3000.

I. Special tax for different categories of air-conditioned vehicles:

(1) Non-transport Vehicle—	
(a) engine capacity up to 900 cc	Rs. 800.
(b) engine capacity above 900 cc up to 1490 cc	Rs. 1500.
(c) engine capacity above 1490 cc	Rs. 2000.
(2) Transport Vehicle—	
(a) Passenger transport vehicle—	
(i) Seating capacity up to 35	Rs. 3000.
(ii) Seating capacity above 35	Rs. 6000.
(b) Goods vehicle	Rs. 6000.”.

• By order of the Governor,

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