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GOVERNMENT OF WEST BENGAL  
LAW DEPARTMENT  
Legislative

**West Bengal Act VI of 1992**

**THE WEST BENGAL MOTOR VEHICLES TAX  
(AMENDMENT) ACT, 1992.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 10th April, 1992.]

[10th April, 1992.]

*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 Forty-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, 1992.

Short title  
and  
commencement.

(2) It shall be deemed to have come into force on the 25th day of November, 1991.

2. In 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) in sub-section (1),—

(a) after the words “in the subject or context,—”

insert the following clause:—

(1a) “Ambulance or clinic van” means an omnibus or motor vehicle adapted to be used as such for carrying patients or other medical purpose;’;

(b) in clause (a), for the words and figures “the Motor Vehicles Act, 1939;”, the words and figures “the Motor Vehicles Act, 1988;” shall be substituted;

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

(a1) “crane” means any motor vehicle which is fitted with a mechanical crane of a designed capacity and is capable of being used for towing vehicles or lifting materials, and includes a breakdown van;

(a2) “dealer” has the same meaning in the Motor Vehicles Act, 1988;’;

4 of 1939.  
59 of 1988.

*(Section 3.)*

(d) in clause (c), for the words, figures and brackets “clause (20) of section 2 of the Motor Vehicles Act, 1939;”, the words, figures and brackets “clause (31) of section 2 of the Motor Vehicles Act, 1988;” shall be substituted; 4 of 1939.

(e) in clause (e), for the words and figures “the Motor Vehicles Act, 1939;”, the words and figures “the Motor Vehicles Act, 1988;” shall be substituted; 59 of 1988.

(f) in clause (h), the words “or a tractor used solely for agricultural purposes” shall be omitted;

(g) after clause (h), the following clause shall be inserted:—

“(h1) “trade certificate” means the certificate issued in accordance with the provisions of the rules made under the proviso to section 39 of the Motor Vehicles Act, 1988;”.

(2) in sub-section (2), for the words and figures “the Motor Vehicles Act, 1939;”, the words and figures “the Motor Vehicles Act, 1988.” shall be substituted.

Amendment  
of section 3.

3. In section 3 of the principal Act, for sub-section (2) and the proviso thereto the following sub-sections shall be substituted:—

“(2) Every person who keeps in his possession or control any motor vehicle as a dealer shall, whether or not the motor vehicle is driven in any public place on the basis of a trade certificate, pay tax on such motor vehicle at the rate specified in part H of the Schedule. The tax shall be collected by the Taxing Officer having jurisdiction at the time of first registration of the motor vehicle, whether temporary or permanent, as a lump sum irrespective of the period of use, and not be refundable:

Provided that if such tax has been paid in respect of any motor vehicle before any Taxing Officer in West Bengal and adequate evidence of such payment is produced by the owner of such motor vehicle, such tax shall not be collected twice in respect of such motor vehicle:

Provided further that if a motor vehicle is brought to West Bengal from outside West Bengal on temporary registration and is produced for permanent registration for the first time, tax shall be levied on such motor vehicle at the rate specified in part H of the Schedule:

Provided also that if a motor vehicle is brought to West Bengal on transfer after having permanent registration from outside West Bengal, no tax shall be levied on such motor vehicle at the rate specified in part H of the Schedule.

**VI of 1992.]**

*(Sections 4-6.)*

(3) Every owner of a registered motor vehicle and every person who owns or keeps in his possession or control any motor vehicle shall, in addition to the tax payable under sub-section (1), pay a special tax at the rate specified in part I of the Schedule, if any air-conditioning machine has been fitted in such motor vehicle.”.

4. In section 4 of the principal Act,—

(1) in sub-section (1),—

(a) in the proviso,—

(i) the word “quarterly” shall be omitted, and

(ii) the word “calendar” shall be omitted;

(b) after the proviso, the following proviso shall be inserted:—

‘Provided further that notwithstanding anything in the foregoing provisions of this sub-section, the Taxing Officer may, in order to avoid overcrowding of taxpayers during any particular period of a year, allow payment of tax in respect of any transport vehicle or non-transport vehicle for any period, not exceeding six months at a time, as may be determined by him.

*Explanation.*—“Non-transport vehicle” shall mean a vehicle which is not a transport vehicle.’

(2) in sub-section (2),—

(a) in clause (a), for the words and figures “the Motor Vehicles Act, 1939,”, the words and figures “the Motor Vehicles Act, 1988,” shall be substituted;

(b) in clause (b), for the words and figures “section 25 of the Motor Vehicles Act, 1939,”, the words and figures “section 43 of the Motor Vehicles Act, 1988,” shall be substituted.

5. In section 5A of the principal Act, in sub-section (2), for the words, figures, letters and brackets “sub-section (5A) to (5D) of section 31A of the Motor Vehicles Act, 1939,”, the words, figures and brackets “sub-sections (6) to (9) of section 51 of the Motor Vehicles Act, 1988,” shall be substituted.

6. In section 11A of the principal Act, in sub-section (1),—

(1) in clause (a), for the words, figures and brackets “sub-section (11) of section 63 of the Motor Vehicles Act, 1939,”, the words, figures and brackets “sub-section (12) of section 88 of the Motor Vehicles Act, 1988,” shall be substituted;

Amendment  
of section 4.

Amendment  
of section  
5A.

Amendment  
of section  
11A.

(Sections 7, 8.)

(2) in clause (b),—

- (a) for the words “public carrier” the words “goods carriage” shall be substituted,
- (b) for the words and figures “the Motor Vehicles Act, 1939,”, the words and figures “the Motor Vehicles Act, 1988,” shall be substituted, and
- (c) for the word and figures “section 56”, the word and figures “section 79” shall be substituted.

4 of 1939.  
59 of 1988.

Amendment  
of section  
12.

7. In section 12 of the principal Act, for the words and figures “the Motor Vehicles Act, 1939,”, the words and figures “the Motor Vehicles Act, 1988,” shall be substituted.

Amendment  
of section  
16.

8. In section 16 of the principal Act,—

(1) in sub-section (4), for clause (a), the following clause shall be substituted:—

“(a) On the expiry of the period of thirty days the vehicle seized and detained may, subject to the provisions of this Act, be sold in auction unless the person liable to pay tax has, within a further period of fifteen days, paid to the Taxing Officer having jurisdiction double the amount of the total tax due, including the penalty under section 11, in respect of such vehicle (hereinafter referred to as the aggregate amount).”;

(2) after sub-section (4), the following sub-sections shall be inserted:—

“(5) (a) Upon the 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 the aggregate amount 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 of such payment.

(b) Where the driver leaves the motor vehicle, the officer, other than the Police Officer, who seized the motor vehicle shall issue by registered post with acknowledgement due the notice to the owner of the motor vehicle, calling upon him to make payment of the aggregate amount 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 of such payment.

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*(Section 8.)*

2 of 1974.

- (c) A copy of the notice under clause (a) or clause (b) shall be sent to the Taxing Officer having jurisdiction.
- (d) Where the officer who seizes a motor vehicle under sub-section (3) is a Police Officer, he shall, immediately after such seizure, send a report with all necessary particulars to the Taxing Officer of the area in which the motor vehicle has been seized. Upon receipt of the report, the Taxing Officer shall proceed in accordance with the provisions of this sub-section.
- (e) Whenever a motor vehicle is seized under sub-section (3), a seizure list shall be prepared by the officer who seizes the motor vehicle in accordance with the provisions of the Code of Criminal Procedure, 1973.
- (f) If the owner of the motor vehicle does not comply with the notice issued under clause (a) or clause (b) and if, within a further period of fifteen days referred to in clause (a) of sub-section (4), such owner has not paid to the Taxing Officer having jurisdiction the aggregate amount, then a notice, specifying the date on which the motor vehicle shall be sold in auction unless the owner of the said motor vehicle makes payment of the aggregate amount plus 20 per cent. thereof as administrative cost on or before the date of auction together with the particulars of the motor vehicle, shall be published in at least two newspapers, one of which shall be in Bengali. 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.
- (6) If adequate papers are not available in a motor vehicle, which is stopped under sub-section (1), to assess the actual tax due or if the driver of the motor vehicle leaves the motor vehicle as soon as it is so stopped, any officer referred to in sub-section (1) may seize and detain the motor vehicle in such manner as may be prescribed. Upon such seizure, if it is not possible to ascertain the correct name and address of the owner or to get further particulars from the concerned registering authority or the Taxing Officer as per the displayed registration

(Section 8.)

number in the motor vehicle or, if no one turns up claiming the ownership of the motor vehicle within thirty days from the date of such seizure, the Taxing Officer in whose area the vehicle has been seized shall sell the vehicle in auction in such manner as may be prescribed.

(7) There shall be recovered from the sale proceeds of a motor vehicle sold in auction under sub-section (4) the aggregate amount referred to in that sub-section:

Provided that notwithstanding anything contained in the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, any additional tax or one-time tax due from the owner of a motor vehicle under that Act together with the penalty, if any, as may be payable by him under that Act shall be recovered from the balance of the sale proceeds as aforesaid, if any:

Provided further that if there is still any excess amount, any other claim on the same motor vehicle by the State Government or any bank or any other financier shall be recovered from such excess amount:

Provided also that if sale proceeds realised falls short of the total dues under this Act and the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, including any other dues to the State Government, if any, in respect of the motor vehicle sold in auction under this Act, the balance shall be recoverable from the owner of the motor vehicle as if it is a public demand under the Bengal Public Demands Recovery Act, 1913:

Provided also that if there is any amount left after the recovery of the dues as aforesaid, the same shall be repayable to the owner of the motor vehicle in such manner as may be prescribed:

Provided also that if the owner is not available, the amount shall remain in deposit for three years from the date of auction of the motor vehicle and shall thereafter be forfeited to the State.

(8) The sale proceeds of a motor vehicle sold in auction under sub-section (6) shall be forfeited to the State Government.

West Ben.  
Act XIX of  
1989.

Ben. Act III  
of 1913.

VI of 1992.]

*(Section 9.)*

(9) When a motor vehicle has been sold in auction under this Act, such vehicle shall be freed and discharged from any trust, obligation, mortgage charge, lien and all other encumbrances affecting it, and any attachment, injunction, decree or order of any Court or other authority restricting the use of such motor vehicle in any manner or appointing any receiver in respect of the motor vehicle shall be deemed to have been withdrawn.

(10) The procedure for the sale in auction of any motor vehicle seized under this Act shall be such as may be prescribed.”.

9. After section 16 of the principal Act, the following sections shall be inserted:—

Insertion of  
new sections  
16A and  
16B.

“Disposal of commodities. 16A. (1) Whenever a motor vehicle is seized under this Act and is found to contain perishable commodities and the owner of the motor vehicle is not readily available or does not take back the motor vehicle after making payment of the dues by such time that the commodities do not get perished or deteriorated, the Taxing Officer within whose jurisdiction the motor vehicle has been seized shall dispose of the same by public auction after publicity in the locality and the nearby markets.

(2) Whenever a motor vehicle is seized under this Act and is found to contain non-perishable commodities and the owner of the motor vehicle does not take back the motor vehicle after making payment of the dues within such period as may be allowed to him under section 16, such commodities shall be disposed of in accordance with the provisions of that section.

(3) The sale proceeds of the perishable and non-perishable commodities under this section shall be disposed of in such manner as may be prescribed.

Release of motor vehicle seized under the Act. 16B. No Court shall release a motor vehicle seized under this Act unless the person in whose favour the motor vehicle is released furnishes a bank guarantee equivalent to one and a half times of the total tax due including the additional tax due under the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, and the amount of penalty for non-payment of such tax, and also an undertaking to make payment of the same within four weeks from the date of release of the motor vehicle.”.

(Sections 10, 11.)

**Amendment  
of section  
18.**

**10.** In section 18 of the principal Act, after sub-section (6), the following sub-sections shall be inserted:—

“(7) Any person who drives any motor vehicle in respect of which the tax has been paid shall be punishable with a fine which may extend to one thousand rupees.

(8) (a) Any offence punishable under this section, whether committed before or after the commencement of the West Bengal Motor Vehicles Tax (Amendment) Act, 1992, may, either before or after the institution of the prosecution be compounded by such officers or authorities and for such amount as the State Government may, by notification in the *Official Gazette*, specify in this behalf.

(b) Where an offence has been compounded under clause (a), the offender, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of such offence.”.

11. In the principal Act, for the existing Schedule, the following Schedule shall be substituted:—

## “THE SCHEDULE”

(See section 3.)

**Description of Motor Vehicles and Rate of Tax**

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

### Annual Rate of Tax

#### I. Motor vehicles other than omnibuses—

(1) Those registered in the name of individuals, society, partnership firm, proprietorship firm, corporate body, whether registered or not, educational institution, organisation and trust (excluding those owned by companies registered under the Companies Act, 1956):—

(a) Motor Cycle—

(i) Up to 100 cubic centimetres engine capacity Rs. 80

(ii) Above 100 and up to 200 cubic centimetres engine capacity Rs. 100

(Section 11.)

### Annual Rate of Tax

(iii) Above 200 cubic centimetres engine capacity	Rs. 150.
(b) Motor Cycle Combinations—	
(i) Up to 100 cubic centimetres engine capacity	Rs. 100.
(ii) Above 100 and up to 200 cubic centimetres engine capacity	Rs. 150.
(iii) Above 200 cubic centimetres engine capacity	Rs. 200.
(c) Motor Car—	
(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.	
(2) Those registered in the name of a company registered under the Companies Act, 1956, for carrying employees of other passengers:—	
(a) Motor Cycle—	
(i) Up to 100 cubic centimetres engine capacity	Rs. 150.
(ii) Above 100 and up to 200 cubic centimeters engine capacity	Rs. 200.
(iii) Above 200 cubic centimetres engine capacity	Rs. 300
(b) Motor Cycle Combinations—	
(i) Up to 100 cubic centimetres engine capacity	Rs. 200.
(ii) Above 100 and up to 200 cubic centimetres engine capacity	Rs. 300.
(iii) Above 200 cubic centimetres engine capacity	Rs. 400.

(Section 11.)

Annual Rate of Tax

(c) Motor Car—

- (i) Rs. 500 for unladen weight up to 500 kilograms.
- (ii) Rs. 900 for unladen weight from 501 to 800 kilograms.
- (iii) Rs. 1,000 for unladen weight from 801 to 1000 kilograms.
- (iv) Rs. 1,200 for unladen weight from 1001 to 1200 kilograms.
- (v) Rs. 2,500 for unladen weight from 1201 to 2000 kilograms.
- (vi) Rs. 4,000 for unladen weight from 2001 to 3000 kilograms.
- (vii) Rs. 4,000 plus Rs. 200 for every 100 kilograms unladen weight or part thereof, above 3000 kilograms.

II. Omnibuses including private service vehicles with seating capacity for—

- (a) Not more than 8 including that of driver Rs. 1,000.
- (b) More than 8 but not more than 20 including that of driver Rs. 1,100 for 9 plus Rs. 100 for every additional seat beyond 9 and up to 20.
- (c) More than 20 including that of driver Rs. 2,300 for 21 plus Rs. 100 for every additional seat beyond 21.

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

I. Stage carriages with seating capacity for—

- (a) Not less than 8 but not more than 26 including that of driver Rs. 750 for 8 plus Rs. 75 for every additional seat beyond 8 and up to 26.

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*(Section II.)*

**Annual Rate of Tax**

(b) Not less than 27 but not more than 32 including that of driver	Rs. 2,155 for 27 plus Rs. 55 for every additional seat beyond 27 and up to 32.
(c) 33 or more including that of driver	Rs. 2,475 for 33 plus Rs. 40 for every additional seat beyond 33.

**II. Vehicles other than stage carriages (including those owned by Motor Training Schools) with seating capacity for—**

(a) Not more than 4:	
3 wheelers	Rs. 260.
4 wheelers (excluding metered taxis)	Rs. 600.
(b) More than 4 including that of driver	Rs. 800 for 5 plus Rs. 100 for every additional seat beyond 5.

**C. Goods carriages on rigid chassis (including those owned by Motor Training Schools):**

(a) Up to 2000 kilograms gross vehicle weight	Rs. 312.50.
(b) Exceeding 2000 kilograms but not exceeding 4000 kilograms gross vehicle weight	Rs. 625.
(c) Exceeding 4000 kilograms but not exceeding 6000 kilograms gross vehicle weight	Rs. 1,365.
(d) Exceeding 6000 kilograms but not exceeding 8000 kilograms gross vehicle weight	Rs. 1,812.50.
(e) Exceeding 8000 kilograms but not exceeding 10000 kilograms gross vehicle weight	Rs. 2,625.

*The West Bengal Motor Vehicles Tax (Amendment) Act, 1992.*

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*(Section 11.)*

	Annual Rate of Tax
(f) Exceeding 10000 kilograms but not exceeding 12000 kilograms gross vehicle weight	Rs. 3,687.50.
(g) Exceeding 12000 kilograms but not exceeding 13000 kilograms gross vehicle weight	Rs. 4,437.50.
(h) Exceeding 13000 kilograms but not exceeding 14000 kilograms gross vehicle weight	Rs. 5,000.
(i) Exceeding 14000 kilograms but not exceeding 15000 kilograms gross vehicle weight	Rs. 5,500.
(j) Exceeding 15000 kilograms but not exceeding 16250 kilograms gross vehicle weight	Rs. 5,500 plus Rs. 137.50 for every additional 250 kilograms gross vehicle weight or part thereof, above 15000 kilograms.
(k) Exceeding 16250 kilograms gross vehicle weight	Rs. 6,500 plus Rs. 250 for every additional 250 kilograms gross vehicle weight or part thereof, above 16250 kilograms.

D. Tractors and cranes/breakdown vans used for towing vehicles:

(a) Up to 500 kilograms unladen weight	Rs. 400.
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*(Section 11.)*

**Annual Rate of Tax**

(b) Exceeding 500 kilograms but not exceeding 2000 kilograms unladen weight	Rs. 400 plus Rs. 70 for every additional 250 kilograms or part thereof, above 500 kilograms.
(c) Exceeding 2000 kilograms but not exceeding 4000 kilograms unladen weight	Rs. 820 plus Rs. 100 for every additional 250 kilograms or part thereof, above 2000 kilograms.
(d) Exceeding 4000 kilograms but not exceeding 8000 kilograms unladen weight	Rs. 1620 plus Rs. 300 for every additional 250 kilograms or part thereof, above 4000 kilograms.
(e) Exceeding 8000 kilograms unladen weight	Rs. 7,220 plus Rs. 400 for every additional 250 kilograms or part thereof, above 8000 kilograms.

**E. Trailers:**

- (a) Up to 2000 kilograms gross vehicle weight Rs. 500.
- (b) Exceeding 2000 kilograms but not exceeding 4000 kilograms gross vehicle weight Rs. 900.
- (c) Exceeding 4000 kilograms but not exceeding 6000 kilograms gross vehicle weight Rs. 1,350.

*(Section 11.)*

**Annual Rate of Tax**

(d)	Exceeding 6000 kilograms but not exceeding 8000 kilograms gross vehicle weight	Rs. 1,950.
(e)	Exceeding 8000 kilograms but not exceeding 10000 kilograms gross vehicle weight	Rs. 2,900.
(f)	Exceeding 10000 kilograms but not exceeding 12000 kilograms gross vehicle weight	Rs. 4,300.
(g)	Exceeding 12000 kilograms but not exceeding 13000 kilograms gross vehicle weight	Rs. 5,250.
(h)	Exceeding 13000 kilograms but not exceeding 14000 kilograms gross vehicle weight	Rs. 5,950.
(i)	Exceeding 14000 kilograms but not exceeding 15000 kilograms gross vehicle weight	Rs. 6,650.
(j)	Exceeding 15000 kilograms gross vehicle weight	Rs. 6,650 plus Rs. 200 for every additional 250 kilograms gross vehicle weight or part thereof, above 15000 kilograms.

Tractors or trailers which are used solely for agricultural purposes or exclusively within tea gardens and are, under no circumstances, used on public roads, may be exempted from payment of tax, provided the owner of such tractor or trailer, as the case may be complies with the provisions of sub-section (3) of section 4 and section 13 of this Act.

**F. Articulated trailers:**

(a)	Up to 22600 kilograms gross vehicle weight	Rs.12,000.
(b)	Exceeding 22600 kilograms but not exceeding 26400 kilograms gross vehicle weight	Rs. 15,000.

**VI of 1992.]**

*(Section 11.)*

**Annual Rate of Tax**

(c) Exceeding 26400 kilograms but not exceeding 36600 kilograms gross vehicle weight	Rs. 25,000.
(d) Exceeding 36600 kilograms but not exceeding 50000 kilograms gross vehicle weight	Rs. 30,000.
(e) Exceeding 50000 kilograms gross vehicle weight	Rs. 30,000 plus Rs. 500 for every additional 500 kilograms gross vehicle weight or part thereof, above 50000 kilograms.

**G. Ambulance (including clinic van):**

(a) Up to 1200 kilograms unladen weight	Rs. 1,000.
(b) Exceeding 1200 kilograms but not exceeding 2000 kilograms unladen weight	Rs. 2,000.
(c) Exceeding 2000 kilograms but not exceeding 3000 kilograms unladen weight	Rs. 3,000.
(d) Exceeding 3000 kilograms unladen weight	Rs. 3,000 plus Rs. 200 for every additional 250 kilograms unladen weight or part thereof, above 3000 kilograms.

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

Class of Motor Vehicle	Tax payable
(a) Motor Cycle	Rs. 50
(b) Three Wheelers	Rs. 100

*(Section 12.)*

Class of Motor Vehicle	Tax payable
(c) Light Motor Vehicles	Rs. 200.
(d) Medium Motor Vehicles	Rs. 500.
(e) Heavy Motor Vehicles including chassis	Rs. 1,000.
<b>I. Special tax for different categories of air-conditioned vehicles:</b>	
(a) Non-transport vehicle	
(i) Unladen weight up to 1200 kilograms	Rs. 500 per annum.
(ii) Unladen weight above 1200 kilograms	Rs. 1,000 per annum.
(b) Transport vehicle	
(i) Passanger transport vehicle	
(A) Up to 35 seating capacity	Rs. 2,000.
(B) Above 35 seating capacity	Rs. 5,000.
(ii) Goods vehicle	Rs. 5,000.”.

Repeal and saving.

**12.** (1) The West Bengal Motor Vehicles Tax (Amendment) Ordinance, 1991 is hereby repealed.

West Ben.  
Ord. IV of  
1991.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been validly done or taken under the principal Act as amended by this Act.

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