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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1328-L.—26th August, 2004.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act IX of 2004

**THE WEST BENGAL MOTOR VEHICLES TAX (AMENDMENT)
ACT, 2004.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 26th August, 2004.]

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-fifth 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, 2004.
- (2) It shall be deemed to have come into force on the 9th day of June, 2004.
2. In section 4 of the West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the principal Act), for clause (c) of sub-section (2), the following clause shall be substituted:—

The West Bengal Motor Vehicles Tax (Amendment) Act, 2004.

(Section 3.)

‘(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 under the sub-heading “B. Vehicles for carrying passengers plying for hire or reward:” or, as the case may be, under the sub-heading “C. Goods carriages (including those owned by Motor Training Schools):”, of heading “Description of Motor Vehicles and Rate of Annual 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 equal sum:

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 transport vehicle in respect of which a temporary permit is to be issued by the respective Regional Transport Authority in West Bengal for stay or operation of such transport vehicle for such a period not exceeding one month.’.

Substitution of
new Schedule for
existing Schedule.

3. 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. 100.00
(b) engine capacity above 80 cc up to 170 cc	Rs. 200.00
(c) engine capacity above 170 cc up to 250 cc	Rs. 300.00
(d) engine capacity above 250 cc	Rs. 400.00
(2) (a) Motor cars owned by individual or societies registered under the West Bengal Societies Registration Act, 1961, or any organisation having exemption from payment of Income-tax—	West Ben. Act XXVI of 1961.
(i) engine capacity up to 900 cc	Rs. 600.00
(ii) engine capacity above 900 cc up to 1490 cc	Rs. 800.00
(iii) engine capacity above 1490 cc up to 2000 cc	Rs. 1600.00
(iv) engine capacity above 2000 cc	Rs. 2300.00
(b) Motor cars owned by others—	
(i) engine capacity up to 900 cc	Rs. 1000.00
(ii) engine capacity above 900 cc up to 1490 cc	Rs. 1200.00
(iii) engine capacity above 1490 cc up to 2000 cc	Rs. 2500.00
(iv) engine capacity above 2000 cc	Rs. 3000.00

*The West Bengal Motor Vehicles Tax (Amendment)
Act, 2004.*

(Section 3.)

(3) Omnibus registered as non-transport vehicle—	Annual rate of tax
(a) with seating capacity up to 10	Rs. 1400.00
(b) with seating capacity beyond 10	Rs. 1400.00 for 10 <i>plus</i> Rs. 150.00 for each additional seat beyond 10.
(4) Omnibus registered as private service vehicle—	
(a) with seating capacity up to 10	Rs. 1800.00
(b) with seating capacity beyond 10	Rs. 1800.00 for 10 <i>plus</i> Rs. 150.00 for each addi- tional seat beyond 10.
(5) Omnibus registered as educational institute bus—	
(a) with seating capacity up to 10	Rs. 1400.00
(b) with seating capacity beyond 10	Rs. 1400.00 for 10 <i>plus</i> Rs. 130.00 for each addi- tional seat beyond 10.

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

(1) Stage carriages—	
(a) for maxi cab, each seat based on seating capacity noted in the registration certificate:	Rs. 230.00
Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority;	
(b) for other vehicles, each seat based on the seating capacity noted in the registration certificate	Rs. 125.00
(2) Contract carriages (including those owned by the Motor Training Schools)—	
(a) seating capacity up to 4 seats:	
(i) for three-wheelers	Rs. 260.00
(ii) for meter taxi	Rs. 600.00
(iii) for vehicle other than meter taxi	Rs. 700.00
(b) seating capacity more than 4 seats:	
(i) meter taxi up to 5 seats	Rs. 800.00
(ii) other than meter taxi	Rs. 900.00 for five seats <i>plus</i> Rs. 150.00 for each addi- tional seat beyond five.

*The West Bengal Motor Vehicles Tax (Amendment)
Act, 2004.*

(Section 3.)

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. 150.00 for every additional 250 Kgs. or part thereof.

D. Trailers:

Gross Vehicle Weight	
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. 200.00 for every additional 250 Kgs. gross vehicle weight or part thereof above 15000 Kgs.

E. Articulated Trailers:

Gross Vehicle Weight	
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. 500.00 for every additional 500 Kgs. gross vehicle weight or part thereof above 15000 Kgs.

*The West Bengal Motor Vehicles Tax (Amendment)
Act, 2004.*

(Section 3.)

F. Ambulance (including Clinic Van):

Engine capacity	Annual rate of tax (in rupees)
Up to 1490 cc	2000
Above 1490 cc up to 2200 cc	3000
Above 2200 cc up to 3000 cc	4000
Above 3000 cc	5000

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, chassis, and any other vehicle not specified elsewhere in this Schedule:

Gross Vehicle Weight	
(a) Unladen weight up to 500 Kgs.	400
(b) Unladen weight exceeding 500 Kgs. but less than 2000 Kgs.	400 <i>plus</i> Rs. 70.00 for every addi- tional 250 Kgs. or part thereof above 500 Kgs.
(c) Unladen weight exceeding 2000 Kgs. but less than 4000 Kgs.	800 <i>plus</i> Rs. 100.00 for every addi- tional 250 Kgs. or part thereof above 2000 Kgs.
(d) Unladen weight exceeding 4000 Kgs. but less than 8000 Kgs.	1620 <i>plus</i> Rs. 350.00 for every addi- tional 250 Kgs. or part thereof above 4000 Kgs.
(e) Unladen weight exceeding 8000 Kgs.	7220 <i>plus</i> Rs. 400.00 for every addi- tional 250 Kgs. or part thereof above 8000 Kgs.

*The West Bengal Motor Vehicles Tax (Amendment)
Act, 2004.*

(Section 4.)

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

Description of motor vehicle	Annual rate of tax (in rupees)
(a) Motor cycle	200
(b) Three wheelers	300
(c) Light motor vehicles	800
(d) Medium motor vehicles	2000
(e) Heavy motor vehicles including chassis	3000

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

(1) Non-transport vehicle—	
(a) engine capacity up to 900 cc	800
(b) engine capacity above 900 cc but less than 1490 cc	1500
(c) engine capacity above 1490 cc but less than 2000 cc	2000
(d) engine capacity above 2000 cc	2500
(2) Transport vehicle—	
(a) Passenger transport vehicle—	
(i) seating capacity up to 35	3000
(ii) seating capacity above 35	6000
(b) Goods vehicle	6000.”.

Repeal and Saving.

4. (1) The West Bengal Motor Vehicles Tax (Amendment) Ordinance, 2004, is hereby repealed.

West Ben. Ord. III of 2004.

(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.

By order of the Governor,

S. K. NANDY,
Secy. to the Govt. of West Bengal,
Law Department.