

GOVERNMENT OF WEST BENGAL

LEGISLATIVE DEPARTMENT

**West Bengal Act XXXIII of 1979**

**THE WEST BENGAL MOTOR VEHICLES TAX  
(AMENDMENT) ACT, 1979.**

*[Passed by the West Bengal Legislature.]*

*[Assent of the President was first published in the Calcutta Gazette,  
Extraordinary, of the 6th December, 1979.]*

*[6th December, 1979.]*

*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 Thirtieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. This Act may be called the West Bengal Motor Vehicles Tax (Amendment) Act, 1979.

Short title.

2. In section 4 of the West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the principal Act), after sub-section (1), the following sub-section shall be inserted:—

Amendment  
of section 4  
of West Ben.  
Act IX of  
1979.

“(1A) Notwithstanding anything to the contrary contained in sub-section (1),—

- (a) where tax for any period, yearly or quarterly, as the case may be, in respect of a motor vehicle has been paid, tax for the said motor vehicle in respect of any subsequent period may be paid within fifteen days from the date on which the tax for such subsequent period becomes payable;
- (b) in case of earthquake, flood or any such natural calamity occurring in any part of the State, the State Government may, if it considers it necessary so to do, by order condone delay in payment of the tax and specify the period within which the tax in respect of vehicles registered in the area mentioned in the order shall become payable.”

*The West Bengal Motor Vehicles Tax  
(Amendment) Act, 1979.*

[West Ben. Act XXXIII of 1979.]

(Sections 3, 4.)

Amendment  
of section  
11.

3. In section 11 of the principal Act,—
- (a) for the words “during the prescribed period,” the words, brackets, figures and letter “within the period determined by the Taxing Officer under sub-section (1) of section 4 or within the period referred to in clause (a), or within the period as may be specified by the State Government under clause (b), of sub-section (1A) of section 4, as the case may be,” shall be substituted;
  - (b) for the words “expiry of the prescribed period,” wherever they occur, the words, brackets, figures and letter “expiry of the period determined by the Taxing Officer under sub-section (1) of section 4 or the expiry of the period referred to in clause (a), or the expiry of the period as may be specified by the State Government under clause (b), of sub-section (1A) of section 4, as the case may be,” shall be substituted.

Amendment  
of section  
12.

4. In section 12 of the principal Act,—
- (i) in the marginal note, for the words “within the prescribed period”, the words “in time” shall be substituted,
  - (ii) for the words “the prescribed period”, in the two places where they occur, the words, brackets, figures and letter “the period determined by the Taxing Officer under sub-section (1) of section 4 or within the period referred to in clause (a), or within the period as may be specified by the State Government under clause (b), of sub-section (1A) of section 4, as the case may be.” shall be substituted.