

The West Bengal Additional Tax and One-Time Tax on Motor Vehicles Act, 1989

WEST BENGAL

India

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Act 19 of 1989

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The West Bengal Additional Tax and One-Time Tax on Motor Vehicles Act, 1989 West Bengal Act 19 of 1989 Amendment of Act - On or about 18th November, 1991, the Governor of West Bengal was pleased to promulgate the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Ordinance, 1991 in exercise of power conferred by clause (1) of Article 213 of the Constitution of India. The said West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Ordinance, 1991 (hereinafter referred to as the said Ordinance) was published in the Official Gazette on the aforesaid day with upward revision of tax structure. After that the said Ordinance of 1991 was converted into the Act of 1992 as the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1992 (West Bengal Act VI of 1992), with some modifications and was published in the Calcutta Gazette, Extraordinary, on 10th April, 1992 and the same was given effect from 25th November, 1991 on the day on which the Ordinance of 1991 came into force. The increase in the rate of additional taxes was made by the said Ordinance, 1991 and the said Amendment Act of 1992 had been made in public interest and in order to meet the over increasing cost of maintenance of essential road repairs and also the cost of administration of transport. Statement of Objects and Reasons - West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1992 - The West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 in respect of which the rates of tax on motor vehicles in West Bengal are unfavourably low as compared to other States in India. Vehicles coming from other States do not pay adequate tax although they are using the available infrastructure. Unlike other States goods tax, passenger tax etc, are not levied in West Bengal. As a result the vehicles registered outside and coming to West Bengal are not required to pay any extra tax. At the cost of maintenance of roads and cost of administration of transport had been increased to a large extent, it was felt necessary to upwardly revise the rates of tax structure prevalent in West Bengal with a view to raising additional revenue from motor vehicles taxes. Statement of Objects and Reasons - West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1994 - The West Bengal Additional Tax and

One-time Tax on Motor Vehicles Act, 1989 (hereinafter referred to as the Act), contains certain provisions which require to be amended considering the day to day problem in actual administration of the Act and the changed circumstances since 1992 when the Act was last amended. The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1994 whereby the tax on luxury/tourist taxi has been reduced from Rs. 6,000/- to Rs. 2,000/- with retrospective effect from the 25th November, 1991. Certain provisions of the Act require to be changed or modified and certain new provisions as detailed are required to be incorporated to effect better tax administration and plug the loopholes, in the Act. (a) provisions relating to taxation for non-transport vehicles registered in other States, (b) provisions for penalty as in the West Bengal Motor Vehicles Tax Act, 1979, (c) change of provision relating to seizure and auction of vehicles for better compliance with tax provisions, (d) detailed provisions relating to refund and remit, and (e) change of provision relating to filing of declaration for payment of additional tax. Additional tax on tractors, trailers and articulated vehicles has been levied as the said vehicles have so long been kept out of the purview of the Act. These vehicles which carry heavy loads, cause considerable stress on the roads and with the considerable increase in the cost of repair and maintenance of roads, it has been felt necessary to bring these vehicles under the ambit of the Act. A levy of 50 per cent, of the tax payable under the Motor Vehicles Tax Act, 1979 has been fixed as additional tax payable by the vehicles as aforesaid under the Act. Statement of Objects and Reasons - West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999 - The West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, was last amended in 1994. It has now become necessary and expedient to amend the said Act for the purpose of - (1) providing a definition of "autorickshaw" and re-defining the expressions "Express bus" and "Limited Service bus"; (2) introducing certain new provisions regarding additional tax to be paid under section 3 of the said Act with retrospective effect; (3) enhancing the additional tax and one-time tax on motor vehicles by 20% in respect of non-transport vehicles, registered in the names of individuals, in conformity with the policy decision of the State Government as announced by the Minister-in-charge, Finance Department, in his Budget Speech in the year 1998-99; (4) introducing new provisions for payment for a period of five years of one-time tax inclusive of tax under the West Bengal Motor Vehicles Tax Act, 1979 (West Bengal Act IX of 1979) and additional tax under the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (West Bengal Act XIX of 1989) by the existing owners of non-transport vehicles, other than 2-wheelers for which provision of one-time tax already exists, registered in the names of individuals, at their option. Such one-time tax has been fixed after giving 10% rebate as incentive and has been made compulsory for new and transferred vehicles; (5) enhancing special tax for air-conditioned vehicles; and (6) introducing certain other provisions regarding refund of one-time tax and exemption from penalty. Statement of Objects and Reasons - West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Bill, 2008 - It is considered necessary and expedient to make, among others, the following changes in the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (West Bengal Act XIX of 1989) (hereinafter referred to as the said Act), in order to meet the huge requirement of fund for construction of new infrastructure facilities for motor vehicles keeping in pace with the rapid industrial development in the State and to cope with the growing cost of maintenance of road and administration of transport and to ensure effective implementation of the provisions of the principal Act, namely : - (a) introducing a provision for separate rate of one-time tax on motor cars and omnibuses, etc. (not being transport vehicles), for first time registration by way of making

amendments in section 9A of, and Part I of Schedule IV to, the said Act;(b) introducing a provision for imposition of tax for battery operated motor vehicle by way of -(i) making amendments in the definition clauses of "motor car", "motor cycle", "motor vehicle" and "omnibus" to include "battery operated motor car", "battery operated motor cycle", "battery operated motor vehicle" and "battery operated omnibus", respectively;(ii) making substantive provision for the owner of a battery operated motor cycle or motor cycle combination to pay life-time tax by way of inserting a new section 9AA after section 9A, and inserting a new Schedule V after Schedule IV to, the said Act;(iii) making substantive provision for the owner of a battery operated motor car or omnibus to pay one-time tax for a period of five years by way of inserting a new section 9BA after section 9B of, and inserting a new Schedule VI after Schedule V to, the said Act;(iv) making consequential amendments in sections 9A, 9B, 10, 11, 21 of the said Act due to introduction of separate provision for imposition of tax on battery operated motor vehicle.2. The Bill has been framed with the above objects in view.3. There is no financial implication involved in the Bill.Kolkata,

18th. June. 2008.

Sd/- SUBHAS CHAKRABARTI, Member-in-charge[16th September, 1989.]Assent of the President of India was first published in the Calcutta Gazette, Extraordinary, dated 16th September, 1989.An Act to provide for the imposition and levy of additional tax and one-time tax on motor vehicles in the State of West Bengal.Whereas it is necessary, in the public interest, to provide for the imposition and levy of additional tax and one-time tax on motor vehicles in the State of West Bengal;It is hereby enacted as follows:-

1. Short title, extent and commencement.

(1)This Act may be called the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989.(2)It extends to the whole of West Bengal.(3)It shall be deemed to have come into force on the 1st day of April, 1989.

2. Definitions.

- [In this Act] [Words substituted for the word, figure and brackets '(1) In this Act' by W.B. Act 5 of 1992, w.e.f. 25.11.1991.], unless there is anything repugnant in the subject or context. -(a)"additional tax" means the tax imposed under this Act and leviable in respect of motor vehicles as shown in Schedule I;(1a)["ambulance or clinic van" means an omnibus or motor vehicle adapted to be used as such for carrying patients or other medical purpose] [Clause (1a)inserted by West Bengal Act 5 of 1992, w.e.f. 25.11.1991.];(1b)["autorickshaw" means a motor vehicle having three wheels constructed or adopted and used to carry not more than three passengers for hire or reward excluding the driver] [Clause (1b) inserted by West Bengal Act 8 of 1999 w.e.f. 22.07.1999.].Explanation. -For the purposes of this clause, a motor vehicle having three wheels constructed or adopted and used to carry more than three passengers but not more than twelve passengers for hire or reward excluding the driver shall not be treated as autorickshaw. Such motor vehicle shall be regarded as motorcab or maxicab, considering its seating capacity under the Motor Vehicles Act, 1988;(b)"bus of a company" means the bus or omnibus registered as a private service

vehicle or as a contract carriage and owned by a company registered under the Companies Act, 1956 or by any firm (proprietorship or partnership) or any society or any corporate body or any trust or any educational institution or, any organisation, whether registered or not: Provided that a motor vehicle not registered in the name of any individual shall be deemed to be owned by a company, firm, society, corporate body, trust, educational institution or organisation; (c) "De luxe bus" means an omnibus as conforms to the specifications and standards laid down for tourist vehicles under [the Motor Vehicles Act, 1988] [Words and figures substituted for the words and figures 'the motor vehicles Act, 1939;' by West Bengal Act 5 of 1992, w.e.f. 25.11.1991.], not covered by any tourist permit (All Bengal or All India), or any other bus that may be specified as such by the State Government from time to time; (c1) ["e-rickshaw" means a special purpose battery operated battery operated vehicle having three wheels and intended to provide last mile connectivity for transport of passengers for hire or reward , subject to the conditions - [Inserted by Act No. 15 of 2016, dated 30.1.2017.](i)that such vehicle is constructed or adapted to carry not more than four passengers, excluding the driver, and not more than forty kilograms luggage in total;(ii)that the net power of its motor is not more than 2000w; and(iii)that the maximum speed of the vehicle is not more than twenty-five kilometer per hour.](d)["Express bus" means an omnibus plying under a contract carriage permit or stage carriage permit or special stage carriage permit with a limited or selected number of stages] [Present clauses (d) and (d1) substituted for previous clause (d) by West Bengal Act 8 of 1999 w.e.f. 22.07.1999 which was earlier as under : 'Express bus' means an omnibus plying under a contract carriage permit or stage carriage permit or special stage carriage permit with a limited or selected number of stages commonly known as Express bus or limited Service bus;]; (d1)["Limited Service bus" means an omnibus plying under a stage carriage permit and designated as limited service bus by the permit issuing authority] [Present clauses (d) and (d1) substituted for previous clause (d) by West Bengal Act 8 of 1999 w.e.f. 22.07.1999 which was earlier as under : (d) 'Express bus' means an omnibus plying under a contract carriage permit or stage carriage permit or special stage carriage permit with a limited or selected number of stages commonly known as Express bus or limited Service bus;]; (e) "motor car" means any motor vehicle other than a transport vehicle, omnibus, road-roller, tractor, motor-cycle or invalid carriage; (f) "motor cycle" means a motor cycle as defined in [the Motor Vehicles Act, 1988] [Words and figures substituted for the words and figures 'the motor vehicles Act, 1939;' by W.B. Act 5 of 1992.]; (g) "motor vehicle" means the motor vehicle as defined in [the Motor Vehicles Act, 1988] [Words and figures substituted for the words and figures 'the motor vehicles Act, 1939;' by W.B. Act 5 of 1992.]; (h) "omnibus" means an omnibus as defined in [the Motor Vehicles Act, 1988] [Words and figures substituted for the words and figures 'the motor vehicles Act, 1939;' by W.B. Act 5 of 1992.]; (i) "one-time tax" means the tax imposed under this Act and leviable in respect of motor vehicles as shown in Schedule II; (j) "permit" means the permit as defined in [the Motor Vehicles Act, 1988] [Words and figures substituted for the words and figures 'the motor vehicles Act, 1939;' by W.B. Act 5 of 1992.]; (k) "prescribed" means prescribed by rules made under this Act; (l) "Taxing Officer" means a Taxing Officer as defined in the West Bengal Motor Vehicles Tax Act, 1979; (m) "Tourist bus" means a bus or an omnibus registered or plying as a contract carriage and covered by a tourist permit under [the Motor Vehicles Act, 1988] [Words and figures substituted for the words and figures 'the motor vehicles Act, 1939;' by W.B. Act 5 of 1992.] and includes a tourist omnibus; (n) "tractor" means a motor vehicle which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), but does not include a road-roller [* * *] [The words 'or a tractor used solely for agricultural purpose' omitted

by W.B. Act 5 of 1992 w.e.f. 25.11.1991.];(o)"trailer" means any vehicle drawn or intended to be drawn by a motor vehicle;(p)all other words and expressions used in this Act but not defined [shall have same meaning as in the Motor Vehicles Act, 1988] [Words and figure substituted for the words and figures 'shall have the same meaning as in the Motor Vehicles Act, 1939.' by W.B. Act 5 of 1992.],

3. Additional Tax.

(1)Every owner of a registered motor vehicle or every person, who owns or keeps in his possession or control any motor vehicle as described in Schedule I, shall pay the additional tax at the rate specified therein against such vehicle :Provided that in the case of a motor vehicle registered outside West Bengal, whether temporarily [under section 43 of the Motor Vehicles Act, 1988,] [Words substituted for the words 'under section 25 of the Motor Vehicles Act, 1939,' by W.B. Act 5 of 1992, w.e.f. 22.07.1999.] or otherwise and which is used or kept for use in West Bengal temporarily, additional tax shall be payable for every week or part thereof for which the motor vehicle is so used or kept for use in West Bengal, at the rate of one-fifty second part of the additional tax payable for the year.(1A)[A motor vehicle registered as an omnibus, or public service vehicle other than a stage carriage, or otherwise, in respect of which no permit has been granted under the Motor Vehicles Act, 1988, shall be liable to pay additional tax at the rates specified in item (/) of serial 1 under the heading "B. Motor Vehicles (for carrying passengers) plying for hire in Schedule I to this Act] [Sub-section (1A) inserted by W.B. Act 8 of 1999 w.e.f. 22.07.1999.](2)[(a) A motor car or omnibus registered as a non-transport vehicle in any State, other than West Bengal, and plying in West Bengal on any special occasion, seasonal business or particular temporary need, shall be liable to pay additional tax at the rate specified under the heading "A. Motor vehicles for carrying passengers not plying for hire:" in Schedule I] [Sub-section (2) substituted by W.B. Act 43 of 1994, which was earlier as under : '(2) The State Government may, by notification in the Official Gazette from time to time, increasing the rate of tax specified in schedule I.']. (b)An omnibus registered as a private service vehicle in any State, other than West Bengal, and plying in West Bengal under a temporary permit on any special occasion, seasonal business or particular temporary need, shall be liable to pay additional tax at the rate specified under the heading "A. Motor vehicles for carrying passengers not plying for hire:" in Schedule I.(c)[Where transport vehicles registered in any State other than West Bengal are found to be plying within West Bengal without valid permit or without payment of additional tax payable under this Act, the duration of such plying shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as the duration for a period of seventeen weeks retrospectively from the date of interception and such transport vehicles shall be liable to pay additional tax at the rates specified in item if) of serial 2 under the heading "B. Motor Vehicles (for carrying passengers) plying for hire in Schedule I for a period of seventeen weeks retrospectively from the date of every interception of the transport vehicle together with a fine of an equivalent sum] [Clause (c) inserted by W.B. Act 8 of 1999 w.e.f. 8.10.1990.].(d)[Where motor vehicles registered as stage carriages in any State other than West Bengal have been paying only the tax payable under the West Bengal Motor Vehicles Tax Act, 1979, on change of address, and new registration mark has been assigned to such motor vehicles by the registering authority of West Bengal, such motor vehicles shall not be required to pay any additional tax under this Act] [Clause (d) inserted by W.B. Act 8 of 1999 w.e.f. 24.10.1989.] :Provided that for so long as the registration

numbers of such motor vehicles are not changed, such motor vehicles for which additional tax is payable, shall be liable to pay additional tax at the rates specified for such categories of motor vehicles in Schedule I.(e)[Where vehicles, not being transport vehicles registered outside West Bengal but kept for any temporary period, are found to be plying in West Bengal without paying the additional tax under this Act while continuing to have their registration outside West Bengal, such vehicles shall be liable to pay the additional tax at the rates specified under the heading "A. Motor vehicles for carrying passengers not plying for hire in Schedule I. In every such case additional tax shall be realised for a period of one year preceding the date of interception of the vehicle together with a fine of an equivalent sum, in addition to the realisation of such tax for a further period of one year from the date of interception of the vehicle without fine] [Clause (e) and (f) inserted by W.B. Act 8 of 1999 w.e.f. 11.06.1991.](f)[If the registered owner of a motor vehicle, which is registered outside West Bengal and which has been brought to West Bengal, approaches a registering authority of West Bengal for making payment of tax under this Act or for recording change of address or for assignment of new registration mark, such owner shall be asked to produce a convincing document regarding arrival of the vehicle in West Bengal, failing which the duration of stay of such motor vehicle after its arrival in West Bengal shall be reckoned as the duration for a period of more than one year and, in such case, additional tax together with fine shall be realised at the rate and in the manner provided in clause (e)] [Clause (e) and (f) inserted by W.B. Act 8 of 1999 w.e.f. 11.06.1991.] :Provided that on submission of any convincing document regarding arrival of the motor vehicle in West Bengal, additional tax shall be realised from the date of arrival of such motor vehicle together with fine at the rate provided in section 23.(3)The State Government may exempt any motor vehicle if it thinks it necessary and expedient so to do, and may specially exempt any motor vehicle belonging to the Government of India or any State transport undertaking carried on by the State Government or any motor vehicle which is exempted from the provisions of the West Bengal Motor Vehicles Tax Act, 1979.

4. Payment of additional tax by owner of a motor vehicle registered in other State and plying in West Bengal.

- Every owner of a motor vehicle as described in Schedule I and registered in any State other than West Bengal and plying in West Bengal shall pay the additional tax at the rate specified in Schedule I, notwithstanding anything contained in any Inter-State Reciprocal Transport Agreement [under sub-section (6) of section 88 of the Motor Vehicles Act, 1988.] [Words substituted for the words and figures 'under sub-section (38) of section 63 of the Motor Vehicles Act, 1939.' by W.B. Act 5 of 1992.]

5. Payment of additional tax by motor vehicle registered in West Bengal.

(1)Every owner of a motor vehicle registered in West Bengal or on change of address to West Bengal, who is liable to pay additional tax under section 3, shall pay such tax at the rate specified in Schedule I, to the Taxing Officer having jurisdiction.(2)In the case of a motor vehicle temporarily registered [under section 43 of the Motor Vehicles Act, 1988,] [Words substituted for the words and figures 'under section 25 of the Motor Vehicles Act, 1939' by W.B. Act 5 of 1992.] which is subject to additional tax under section 3, shall pay only one-twelfth of such tax payable for the year in respect of such vehicle.(3)The additional tax payable under section 3 shall be paid for the year and in

advance by the person liable to pay such tax within such period as may be determined by the Taxing Officer or by the State Government by order from time to time, provided that in the case of transport vehicles, the Taxing Officer shall allow payment of additional tax [for periods of three months] [Words substituted for the words 'for quarterly periods of three calendar month' by W.B. Act 5 of 1992.] in the manner determined by him. Such tax shall not exceed a quarter of the tax payable for the year. A rebate of five per cent shall be allowed if the tax is paid for the year in advance.(4)The additional tax as leviable under section 4 shall be realised by the permit issuing authority while granting the permit for areas falling within West Bengal and shall endorse the fact of having realised the due additional tax on the permit and remit, the proceeds to the State Transport Authority, West Bengal, by a Bank Draft on any Nationalised Bank having its branch in Calcutta.(5)The additional tax leviable under section 3 and section 4 shall be computed on the basis of the annual rate of tax as shown in Schedule I and such tax for any period of every week or any part thereof shall be one-fifty second of the annual additional tax.

6. Realisation of additional tax.

- The additional tax leviable under section 4 shall be realised by the authority where under any law for the time being in force such authority has to countersign the permit, and in such case the tax shall be leviable for the entire duration for which the countersignature subsists.

7. Computation of additional tax.

- The additional tax leviable under section 4 shall be computed on an annual basis and shall be payable to the authority concerned before the date on which the tax becomes payable, that is, the date on which the validity of the countersignature commences.

8. Payment of additional tax on conversion of motor vehicle.

(1)Whenever a motor vehicle of any description is converted to a motor vehicle of other description referred to in Schedule I, the motor vehicle as so converted shall be subject to additional tax as leviable under this Act with effect from the date on which such conversion takes place.(2)Whenever a motor vehicle ceases to be a motor vehicle of any description referred to in Schedule I, such portion of the additional tax shall be refundable on claim within fifteen days of such conversion as may seem to the taxing authority to be refundable, calculation being made on the basis of the period for which the vehicle bore the description of the motor vehicle referred to in Schedule I to come within the purview of additional tax under this Act.(3)No additional tax under this Act shall be payable in respect of a motor vehicle for the period for which such additional tax has already been paid by any person.

9. One-time tax.

(1)A one-time tax in lieu of annual tax as leviable under the West Bengal Motor Vehicles Tax Act, 1979, shall be leviable on motor cycles as shown in Schedule II at the rate specified therein.(2)With

effect from the date of commencement of this Act, the owner of any motor cycle being less than fifteen years old, when applying for first registration or assignment of fresh registration mark or change of address on removal of the motor cycle from another State other than West Bengal, shall pay one-time tax as specified in Schedule II in lieu of any tax payable under the West Bengal Motor Vehicles Tax Act, 1979.(3)The owner of any motor cycle being less than fifteen years old, which is already registered in West Bengal and the tax in respect of which is being paid annually under the West Bengal Motor Vehicles Tax Act, 1979, shall, from the date of commencement of this Act, pay one-time tax at the rate specified in Schedule II in lieu of the annual tax under that Act on the expiry of the period for which the annual tax under that Act has been paid.(4)The owner of any motor cycle of the description referred to in subsection (2) or sub-section (3), which is more than fifteen years old, shall pay the annual tax, in lieu of one-time tax, under the West Bengal Motor Vehicles Tax Act, 1979.(5)The State Government may require the manufacturer or the dealer of motor cycles to furnish to it the names and addresses of the purchasers of motor cycles with effect from such date as may be determined by the State Government by notification published in the Official Gazette.(6)If one-time tax in respect of a motor cycle has already been paid under sub-section (2) or sub-section (3), and if the said motor cycle is removed from West Bengal on change of address or on cancellation of registration, the owner of such motor cycle shall be entitled to claim refund at the rate specified in Part II of Schedule II.(7)The one-time tax payable under sub-section (2) or sub-section (3) shall be paid for the year for which it is due and in advance by the person liable to pay the tax within such period as may be determined by the Taxing Officer or the State Government by order from time to time.

9A. [Owner of motor cycle to pay one-time tax at other rate] [Section 9A inserted by W.B. Act 5 of 1992].

(1)Notwithstanding anything contained elsewhere in this Act, the owner of any motor cycle being less than fifteen years old, when applying for first registration or assignment of fresh registration mark or change of address on removal of the motor cycle from another State, other than West Bengal, on or after the date of coming into force of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1992, shall pay one-time tax as specified in Schedule III in lieu of any tax payable under the West Bengal Motor Vehicles Tax Act, 1979, or under this Act.(2)The owner of any motor cycle in respect of which one-time tax has already been paid under this Act before or after the coming into force of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1992, shall pay the annual tax on the expiry of the period for which one-time tax has already been paid, in lieu of one-time tax, under the West Bengal Motor Vehicles Tax Act, 1979.(3)If one-time tax in respect of a motor cycle has already been paid under sub-section (1) and if the said motor cycle is removed from West Bengal on change of address or on cancellation of registration, the owner of the said motor cycle shall be entitled to claim refund at the rate specified in Part II of Schedule III.

9B. [One-time tax, annual tax on motor cars, omnibuses, etc., and special tax] [Section 9B inserted by W.B. Act 8 of 1999 w.e.f. 22.07.1999].

(1) A one-time tax for a period of five years, in lieu of annual tax leviable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, shall be leviable on motor cars and omnibuses, not being transport vehicles, as specified in Part I of Schedule IV, registered and used for non transport purposes only, at the rates specified in the said schedule. (2) With effect from the date of coming into force of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999, the owner of any motor vehicle, being less than ten years old, when applying for first registration or assignment of fresh registration mark or change of address on removal of the motor vehicle from another State, shall pay one-time tax at the rates specified in Part I of Schedule IV for a period of five years, in lieu of annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act. (3) The owner of any motor vehicle, being less than ten years old, which is already registered in West Bengal and the annual tax in respect of which is being paid under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, shall, from the date of commencement of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999, pay one-time tax for a period of five years, at the rate specified in Part I of Schedule IV, in lieu of annual tax under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, on the expiry of the period for which the annual tax as aforesaid has been paid : Provided that the owner of any motor vehicle, referred to in this subsection, may, if he so desires, pay annual tax leviable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, in lieu of one-time tax, by submitting an application to the Taxing Officer within whose jurisdiction such tax is leviable. (4) The owner of any motor vehicle of the description referred to in sub-section (2) or sub-section (3), which is more than ten years old, shall pay annual tax, and not one-time tax, under the West Bengal Motor Vehicles Tax Act, 1979, and this Act. (5) If one-time tax in respect of a motor vehicle has already been paid under sub-section (2) or sub-section (3), and if the said motor vehicle is removed from West Bengal on change of address or on cancellation of registration, the owner of such motor vehicle shall be entitled to claim refund of such tax at the rate specified in Part II of Schedule IV. (6) The one-time tax payable under sub-section (1), sub-section (2) or sub-section (3) shall be paid for the years for which it is due and the mode of payment shall be such as is laid down in section 10. (7) The State Government may require the manufacturer or the dealer of motor vehicles to furnish to it the names and addresses of the purchasers of motor vehicles and also the prices at which the motor vehicles have been sold to the purchasers with effect from such date as may be appointed by the State Government by notification published in the Official Gazette. (8) Every owner of a motor vehicle registered under the Motor Vehicles Act, 1988, and every person who owns, or keeps in his possession or under his control, any such motor vehicle, shall, in addition to the one-time tax payable under sub-section (1), sub-section (2), or sub-section (3), pay a special tax at the rate specified in Part I of Schedule IV, if such motor vehicle is air-conditioned.

10. Mode of payment.

(1) The registered owner of a motor vehicle as specified in Schedule I or Schedule II [or Schedule III or Schedule IV] [Words and figures inserted by W.B. Act 8 of 1999 w.e.f. 22.07.1999.] or the person legally in possession of such motor vehicle shall be liable to make payment of the additional tax or one-time tax, as the case may be, in the manner prescribed. (2) When the registered owner of a motor vehicle or the person legally in possession of a motor vehicle as aforesaid fails to make payment of the additional tax or one-time tax as may be due by the date on which it becomes payable, he shall

be liable, beyond the grace period mentioned hereinafter in this sub-section, to make payment of the tax in the manner as follows:-(a)there shall be a grace period for fifteen days for payment of the additional tax or one-time tax from the date on which it becomes payable;(b)[after the period as aforesaid is over, the registered owner of the motor vehicle or the person legally in possession of the motor vehicle, as the case may be, shall, for the delay for payment of additional tax or one-time tax, be liable to pay penalty at the following rate] [[Clause (b) substituted by W.B. Act 43 of 1994, which was earlier as under :'(b) after the period as aforesaid is over, delay every fifteen days or part thereof shall render the registered owner of the motor vehicles or the person legally in possession of the motor vehicles, as the case may be, liable to pay penalty at the rate of ten per cent. of the total amount of additional tax or one-time tax payable for every fifteen days' delay or part thereof [subject to a maximum of 100 per cent of the total amount of additional tax or one-time tax payable, as the case may be].']]:-

(i) for the delay up to fifteen days after the expiry of the day on which the additional tax or one-time tax becomes payable	nil
(ii) for the delay from sixteenth day to forty-fifth day after the expiry of the day on which the additional tax or one-time tax becomes payable	25% of the tax payable
(iii) for the delay from forty-sixth day to seventy-fifth day after the expiry of the day on which the additional tax or one-time tax becomes payable	50% of the tax payable
(iv) for the delay for more than seventy-five days after the expiry of the day on which the additional tax or one-time tax becomes payable	the amount equal to the amount of the payable.

11. Seizure of motor vehicle.

(1)Where, in respect of any motor vehicle, it is detected that the additional tax under section 3 or section 4 or one-time tax under section 9 is leviable but the owner of such motor vehicle has failed to make payment of such tax in accordance with the foregoing provisions of this Act, the motor vehicle shall be liable to seizure by the authority detecting the default and the total tax together with the penalty under clause (b) of sub-section (2) of section 10 shall be recoverable from such owner.(2)The authority to seize any motor vehicle under sub-section (1) of this section shall be the Taxing Officer or the Motor Vehicles Inspector or any Officer authorised by him, or any Executive Magistrate, or any Police Officer not below the rank of a Sub-Inspector of police, or any officer authorised by a court having jurisdiction.(3)[If a motor vehicle is seized under sub-section (1), the officer seizing the motor vehicle may detain the motor vehicle in respect of which additional tax is due until the person liable to pay the additional tax] [Sub-section (3) inserted by W.B. Act 43 of 1994.]. -(a)has satisfied the Taxing Officer having jurisdiction within thirty days of detention of the motor vehicle that the additional tax has actually been paid, or(b)has within thirty days of detention of the motor vehicle paid to the Taxing Officer having jurisdiction the additional tax together with the penalty under section 10 within the prescribed time.

12. Notice of seizure.

(1) Upon the seizure of a motor vehicle under sub-section (1) of section 11, the officer, other than the police officer, who seizes the motor vehicle shall issue a notice upon the owner through the driver of the motor vehicle to make payment to the Taxing Officer of the area in which the motor vehicle has been seized, of the dues calculated at the rate specified in clause (b) of sub-section (2) of section 10 [within thirty days from the date of detention of the motor vehicle under subsection (3) of section 11 or of double the amount of the total additional tax due together with the penalty under section 10 (hereinafter referred to as the aggregate amount) within a further period of fifteen days, as the case may be.] [Words substituted for the words 'within fifteen days of issue of the notice' by W.B. Act 43 of 1994.](2) [Where the driver leaves the motor vehicle, the officer who seizes the motor vehicle shall issue a notice to the owner of the motor vehicle by registered post with acknowledgement due, calling upon him to make payment of the due additional tax or the aggregate amount, as the case may be, to the Taxing Officer of the area in which the motor vehicle has been seized] [[Sub-section (2) substitute by W.B. Act 43 of 1994, which was earlier as under : '(2) Where the driver leaves the motor vehicle, the officer who seizes the motor vehicle shall issue a notice in the prescribed form to the owner of the motor vehicle by registered post with acknowledgement due, calling upon him to pay the dues calculated at the rate specified in clause (b) of sub-section (2) of section 10 together with a further penalty equivalent to ten per cent. of the amount so calculated to the Taxing Officer within whose jurisdiction the vehicle has been seized.']. (3) Where the officer who seizes the vehicle, is a Police Officer of the area where the vehicle has been seized, the Officer seizing the vehicle shall immediately send a report with all the particulars to the Taxing Officer of the area in which the vehicle has been seized. (4) Upon receipt of the report under sub-section (3), the Taxing Officer shall proceed in accordance with the provisions of sub-section (1) or subsection (2) of this section, as the case may be. (5) As soon as a motor vehicle is seized in accordance with the provisions of section 11, the authority which seizes the motor vehicle shall issue a seizure list and bring the motor vehicle to the nearest police-station where the officer-in-charge, upon receipt of the report of seizure, shall take the motor vehicle into custody after preparation of an inventory, in triplicate, in the presence of the officer seizing the motor vehicle and the driver or the owner of the motor vehicle, if available, or, in their absence, in the presence of two disinterested persons of the locality as may be available. The officer-in-charge of the police-station, the officer who seized the motor vehicle, and the driver or the owner of the motor vehicle or the witnesses, as the case may be, shall sign the inventory and the officer-in-charge of the police-station shall issue one copy of the inventory to the officer who seized the motor vehicle and one copy to the driver or the owner of the motor vehicle, if available, and shall retain one copy or, in the absence of the driver or the owner of the motor vehicle, two copies and shall issue a receipt in the prescribed form. (6) [If the owner fails to make payment of the aggregate amount under sub-section (1), the motor vehicle shall be sold in auction by the concerned Taxing Officer, and a notice specifying the date on which the motor vehicle shall be sold in auction, unless the owner of the motor vehicle makes payment of the aggregate amount together with 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 of the same date, of which one 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. (7) If the driver leaves the motor vehicle as soon as it is seized and the owner is not immediately available and his address cannot be ascertained despite

enquiry from the registering authority, or if no person turns up claiming the ownership of the motor vehicle within forty-five days from the date of seizure of the motor vehicle, the motor vehicle shall be sold in auction by the concerned Taxing Officer in accordance with the provisions of sub-section (6). (8) If in any auction under sub-section (6) or sub-section (7), the price realised falls short of the dues, the balance shall be recoverable from the owner of the motor vehicle as if it were a public demand under the Bengal Public Demands Recovery Act, 1913. If the price obtained at the auction is higher than the dues together with the incidental costs as may be assessed by the officer conducting the auction, any other claim on the same motor vehicle by the State Government shall be recovered first from the excess amount, and if there is still any excess amount, any claim on the same motor vehicle by any bank or other financier shall be recovered from such excess amount. If there is any amount left after the recovery of the claims as aforesaid, the same shall be payable to the registered owner of the motor vehicle. If the owner is not available on notice, the amount shall remain in deposit for three years from the date on which it is refundable and shall thereafter be forfeited to the State]. [[Sub-sections (6), (7) and (8) substituted by W.B. Act 43 of 1994, which were earlier as under : '(6) If the owner fails to make payment of any dues within one month of the demand, the motor vehicle shall be liable to be sold in auction by the Taxing Officer or the District Magistrate in whose jurisdiction the vehicles has been seized or the Director, Public Vehicles Department, if the motor vehicle is seized within the jurisdiction of the Calcutta Metropolitan district. (7) If the driver leaves the motor vehicle as soon as it is seized and the owner is not immediately available and his address cannot be ascertained despite enquiry from the registering authority, the notice of demand together with the particulars of the motor vehicle shall be published in at least two newspaper having wide circulation, of which one must be in Bengali, specifying therein the date on which the motor vehicles shall be sold in auction in the event of failure the owner to make payment of the dues. In such case the date of auction shall not be earlier than three months from the date on which the seized is made. (8) If in any auction under sub-section (2), the price realised falls short of the dues, the balance shall be recoverable from the owner of the motor vehicles, as if it is a public demand under the Bengal Public Demands Recovery Act, 1913. If the price obtain at the auction is higher than the dues together with the incidental cost as may be assessed by the officer conditioning the auction, the excess shall be payable to the registered owner of the motor vehicle. If the owner is not available on notice, the amount shall remain in deposit for three year from the date on which it is refundable and shall thereafter be forfeited to the State.']. (9) [If a motor vehicle is seized for default in payment of tax under the West Bengal Motor Vehicles Tax Act, 1979 and additional tax under this Act, the officer who seizes the motor vehicle shall issue a single seizure list and a single notice of demand. In the case of sale of the same motor vehicle in auction, the Taxing Officer shall cause publication of a single notice in newspapers in the manner prescribed] [Sub-section (9) inserted by W.B. Act 43 of 1994.].

13. Disposal of commodities.

(1) Whenever a motor vehicle is seized under this Act and is found to contain perishable commodities and the owner 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 deteriorated or perished, 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 markets nearby. (2) Whenever a motor

vehicle is seized under this Act and is found to contain non-perishable commodities and the owner does not take back the motor vehicle after making payment of the dues within one month of the demand, the said commodities shall be disposed of in the same manner and by the same authority as referred to in sub-section (6) or sub-section (7) or sub-section (8) of section 12, as the case may be.

14. Issue of receipt.

- Every owner of a motor vehicle shall be granted a receipt by the Taxing Officer, on his making payment of the additional tax or one-time tax, as the case may be, together with the penalties, if any, in the prescribed form and the fact of payment shall be endorsed on the tax token issued under the West Bengal Motor Vehicles Tax Act, 1979.

15. Release of motor vehicle.

- No court shall release a motor vehicle seized under this Act unless the person in whose favour the motor vehicle is released, furnishes bank guarantee equivalent to one and half times the demand with an undertaking to make payment of the demand within four weeks from the date on which the vehicle is released.

16. Declaration.

(1) Every person, who is liable to pay additional tax or one-time tax in respect of a motor vehicle under this Act, shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the declaration as so filled up and signed to the Taxing Officer and shall pay to the Taxing Officer the additional tax or one-time tax to which he appears to be liable, upon such declaration, to pay in respect of such motor vehicle. (2) Any person who submits a false or incorrect declaration under subsection (1) shall, on conviction, be punishable with fine which may extend to five hundred rupees. (3) [Where a person is liable to pay the additional tax or one-time tax under this Act as well as the tax under the West Bengal Motor Vehicles Tax Act, 1979, in respect of any motor vehicle, he may, notwithstanding anything contained in this Act or the West Bengal Motor Vehicles Tax Act, 1979, sign a single declaration in the form prescribed under sub-section (1)] [Sub-section (3) inserted by W.B. Act 43 of 1994.].

17. Endorsement on tax token.

- The Taxing Officer shall, at the time of granting a receipt for the additional tax, make an endorsement in the tax token on that behalf.

18. Payment of additional tax in case of transfer of ownership of motor vehicle.

- If the additional tax payable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person, before paying the additional tax, transfers the ownership of such motor vehicle or ceases to be in possession or control of such motor vehicle, the person to whom the ownership of the motor vehicle has been transferred or the person who is in possession on control of such motor vehicle, shall be liable to pay the said additional tax: Provided that nothing contained in this section shall be deemed to affect the liability to pay the said additional tax on the person who has transferred the ownership or has ceased to be in possession or control of the motor vehicle. It is inconsequential as to whether Tax has been paid or not under rule 53 of the West Bengal Motor Vehicles Rules of 1989 or otherwise in connection with the transfer of ownership of the Vehicles.

19. Permit to be invalid.

- Notwithstanding anything contained in the Motor Vehicles Act, 1939, if the additional tax or one-time tax due in respect of a transport vehicle is not paid within the due period, the permit shall be invalid from the date of expiry of the said period till the tax is actually realised.

20. Bar to use of motor vehicle.

- Any person liable to pay additional tax or one-time tax under this Act shall not use or allow the use of any motor vehicle where he has reason to believe that the endorsement on tax, token, additional tax or one-time tax receipt and permit have been forged, tampered with or fraudulently obtained.

21. [Refund or remit of tax] [Section 21 substituted by W.B. Act 43 of 1994, which was earlier as following : '21. Refund.- Every person, who is entitled to claim refund under sub-section (2) of section 8 or sub-section (6) of section 9, shall make such claim in such form and manner and before such authority as may be prescribed.'].]

(1)[(a) Every person who is entitled to claim refund of additional tax under sub-section (2) of section 8, or one-time tax under sub-section (6) of section 9 or sub-section (3) of section 9A or sub-section (5) of section 9B, shall make such claim in plain paper to the Taxing Officer concerned and such application shall be accompanied by supporting evidence to show that certificate of registration and tax token were surrendered] [[Clause (a) substituted by W.B. Act 8 of 1999 w.e.f. 22.07.1999. which was earlier as under : (a) Every person who is entitled to claim refund under sub-section (2) of section 8 or sub-section (6) of section 9, shall make such claim in such form and manner and before such authority as may be prescribed.]]. (b) Where a Taxing Officer is satisfied that the certificate of registration and the tax token issued under section 14 in respect of a motor vehicle have been surrendered or that a motor vehicle has not been used or kept for use for a complete calendar month, he shall, on claim under sub-section (2) of section 8 or sub-section (6) of section 9, refund or remit for each such calendar month in respect of such motor vehicle one-twelfth of additional tax or one-time tax, as the case may be, payable for the year: Provided that where a motor vehicle, other than a motor vehicle for the transport of goods or a motor vehicle plying for hire for the carriage of

passengers [for hire or reward or otherwise] [Words inserted by W.B. Act 8 of 1999 w.e.f. 22.07.1999.], has not been used for any period in West Bengal by reason of its being removed and kept outside West Bengal during such period, the Taxing Officer shall not refund or remit in respect of such motor vehicle any portion of additional tax or one-time tax, as the case may be, for the quarterly period during which the motor vehicle is removed and kept outside West Bengal.(c)Where an excess additional tax or one-time tax has been paid for any period on account of over assessment by the Taxing Officer or otherwise, the amount paid in excess of the amount payable under this Act shall be refunded.(d)Where after the payment of additional tax or one-time tax in respect of a motor vehicle, it is found that the motor vehicle is not subject to any additional tax or one-time tax under the Act, the additional tax or one-time tax, as the case may be, so paid shall be refunded :Provided that no additional tax or one-time tax shall be refunded unless the person claiming refund has made an application in that behalf to the concerned Taxing Officer within one year from the date on which the additional tax or one-time tax, as the case may be, was paid, and every such refund shall be subject to such conditions as may be prescribed :Provided further that the Taxing Officer shall be competent to sanction refund up to such limit as may be prescribed. In the case of any amount which exceeds the prescribed limit, the Taxing Officer shall refer the matter to the Transport Department of the Government of West Bengal.(2)Any amount to be refunded or remitted under sub-section (1) may, at the option of the person entitled to the refund or remit of such amount, be adjusted towards the additional tax or one-time tax, as the case may be, for any subsequent period:Provided that if any amount being the penalty due from the person entitled to the refund or remit as aforesaid remains outstanding, the amount to be refunded or remitted shall first be adjusted towards the outstanding dues, and the balance, if any, shall be refunded.

22. Appeal.

(1)Any person aggrieved by an order made by a Taxing Officer under this Act may prefer an appeal against such order before such authority, in such manner, within such time, and on payment of such fees, as may be prescribed.(2)An appeal under sub-section (1) shall be heard by the appellate authority in such manner as may be prescribed and the decision of the appellate authority on such appeal shall be final :Provided that no order shall be passed by the appellate authority without giving the appellant an opportunity of being heard.

23. Penalty.

- Whoever contravenes any provision of this Act or of any rules or orders made thereunder shall, if no penalty is provided for such contravention, be punishable for the first offence, with fine which may extend to three hundred rupees and, for any second or subsequent offence, with fine which may extend to five hundred rupees.

23A. [Exemption. [Section 23A inserted by W.B. Act 8 of 1999 w.e.f. 22.07.1999.]

- The State Government may, if it considers it necessary or expedient so to do, by order exempt

wholly or partly any]

24. Power to make rules.

(1)The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which may be, or are required to be, prescribed by rules.

I

(See sections 3 and 4.)Description of motor vehicles and rate of additional taxA. Motor vehicles for carrying passengers not plying for hire:

	Description of motor vehicles	Annual rate of additional tax
(1) [[[Present serial Numbers (1), (2),(3) and (4) substitute for previous serial numbers (1), 2,(3) by W.B. Act 8 of 1999 w.e.f. 22.07.1999.Previous serial numbers (1), (2) & (3) were as under :-(1) Motor cars kept for personal use and registered in personal name. - 50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.(2) Motor cars owned by any 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) for carrying employees or other passengers or used otherwise except for hire or reward. - Rs.500.(3) Autorickshaws, jeeps, omnibuses including private service vehicles registered in the name of an individual.]]	Motor cars kept for personal use and registered in the name of individual.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.
(2)	Motor cars registered in the name of a society,partnership firm, proprietorship firm, corporate body, whetherregistered or not, educational institution, organisation ortrust (excluding those owned by companies registered under theCompanies	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.

Act, 1956).

(3)

Autorickshaws and omnibuses (other than those not registered as transport vehicles), including private service vehicles registered in the name of an individual.

50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.

(4)

Omnibuses not registered as transport vehicles.]

50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.

B. Motor vehicles (for carrying passengers) plying for hire:

1. [[Under heading 'B. Motor Vehicles (for carrying passengers) plying for hire.' -containing serial Numbers. (1) & (2) substituted by W. Bengal Act 5 of 1992 which was earlier as under : 'B. Motor vehicles (for carrying passengers) plying for hire : Description of motor vehicles - Annual rate of additional tax 1. (a) De luxe Bus - Rs. 4000 (b) Tourist Bus - Rs. 4000 (c) Express Bus - Rs. 4000 (d) Bus of a company - Rs. 4000 2. Motor Vehicles registered in any State other than West Bengal and plying within West Bengal :- All omnibuses under Inter-State permits, temporary or permanent or otherwise, issued by the Regional Transport Authority or the State Transport Authority of a State other than the State of West Bengal, and plying as Express bus. Tourist bus. De luxe bus or ordinary bus, whether under a stage carriage permit or a contract carriage permit. 'Rs. 5000 per annum or 1/52nd part thereof for every week, as the case may be.]]

(a) De luxe Bus

Rs.6,000.

(b) Tourist

Rs.6,000.

(c) Express Bus	Rs.6,000.
(d) Bus of a company. -	
(i) Up to seatingcapacity of 35 including driver	Rs.2,000.
(ii) Up to seatingcapacity of above 35 including driver	Rs.5,000.
(e)Ambulance. -	
(i) Seatingcapacity (notional) up to 7 including driver	Rs.1,000.
(ii) Seatingcapacity (notional) above 7 including driver]	Rs. 2,000.
(f) [] [[Item (f) of serial 1 under heading 'B-Motor Vehicles (for earring passengers) plying for hire' substituted, by W.B. Act 43 of 1994, which was earlier as follows :-'(f) Public service vehicle including contract carriage but excluding stage carriage Rs.6.000 :Provided that the additional tax shall not be imposed on the following categories of public service vehicle. -(i) Autorickshaws(ii) Metered taxis(iii) Mini buses holding contract carriage permits and plying as ordinary mini buses as stage carriages but not plying as express buses or de luxe buses and also registered in West Bengal.']]Public service vehicle including contractcarriage but excluding stage carriage. -	
	Rs. 2,000
(i) motorcab orluxury taxi, up to seating capacity of 6 including driver	(payable with effect from the 25thday of November, 1991);
(ii) seatingcapacity above 6 including driver	Rs. 6,000:

Provided that the additional tax shall not be imposed on the following categories of public service vehicles:-

	(i) Autorickshaws	
	(ii) Metered taxis	
	(iii) Mini buses holding contract carriage permits and plying as ordinary mini buses as stage carriages but not plying as express buses or deluxe buses and also registered in West Bengal.	
(2)	(a) All omnibuses plying under permanent inter-State permits, stage carriage or contract carriage or under tourist permit or under temporary stage carriage inter-State permit in specified routes, and plying in West Bengal in respect of which permits have been issued by the Regional Transport Authority of a State, other than the State of West Bengal.	Rs. 2,000 per seat per annum or 1/52nd part thereof for every week or part thereof as the case may be.
	(b) All omnibuses plying under inter-State permit. - temporary permit or special permit and entering West Bengal for casual trips in respect of which permits have been issued by the Regional Transport Authority or the State Transport Authority of a State, other than the State of West Bengal.	Rs. 30 per seat for every entry of the omnibus into the State of West Bengal.
	(c) Omnibuses registered in any State, other than West Bengal, and plying within West Bengal as express bus, tourist bus, deluxe bus or ordinary bus, whether under a stage carriage permit or a contract carriage permit.	Rs. 5,000 per annum or 1/52nd part thereof for every week or part thereof as the case may be :

Provided that if the inter-State permit in respect of any omnibus referred to in (a) and

(b) have been issued by the Regional Transport Authority or the State Transport Authority of a State with which the State of West Bengal has a reciprocal agreement, such payment of the additional tax may be condoned by the State Government.

C. Motor vehicles for transport of goods:

(1) [Under heading 'C. Motor Vehicles for transport of goods' in Schedule I substituted by W.B. Act 5 of 1992, Which was earlier as follows: - 'C Motor Vehicles for transport of goods: Description of motor vehicles - Annual rate of additional tax Motor Vehicles registered in any State other than the State of West Bengal and plying within the State of West Bengal :- All trucks under Inter-State permits, temporary or permanent or otherwise, issued by the Regional Transport Authority or the State Transport Authority of a State other than the State of West Bengal and plying in West Bengal : (i) Truck with registered laden weight up to 15000 Kilograms. - Rs. 1500 per annum or 1/52nd part thereof for every week. (ii) Truck with registered laden weight above 15000 Kilograms up to 16200 Kilograms. - Rs. 2000 per annum or 1/52nd part thereof for every week. (iii) Truck with registered laden weight above 16200 Kilograms (including articulated trailer). - Rs. 2000 plus Rs. 500 (for every additional 2500 kilograms) or part thereof per annum (or 1/52nd part thereof for every week).']]

(a) Goods carriages plying under inter-State permits, temporary or permanent, issued by the Regional Transport Authority or the State Transport Authority of a State, other than the State of West Bengal, and plying in West Bengal, irrespective of whether they are registered in West Bengal or not:

(i) Goods carriages with gross vehicle weight up to 6,000 kilograms	Rs. 1,000 per annum or 1/52nd part thereof for every week.
(ii) Goods carriages with gross vehicle weight above 6,000 kilograms and up to 12,000 kilograms	Rs. 2,000 per annum or 1/52nd part thereof for every week.

(iii) Goods carriages with gross vehicle weight above 12,000 kilograms and up to 15,000 kilograms	Rs. 3,000 per annum or 1/52nd part thereof for every week.
(iv) Goods carriages with gross vehicle weight above 15,000 kilograms and up to 16,200 kilograms	Rs. 4,000 per annum or 1/52nd part thereof for every week.
(v) Goods carriages with gross vehicle weight above 16,200 kilograms (including articulated trailer)	Rs. 4,000 plus Rs. 500 for every 2,500 kilograms or part thereof per annum (or 1/52nd part thereof for every week):

Provided that if the inter-State permit has been issued by the Regional Transport Authority or the State Transport Authority of a State with which the State of West Bengal has a reciprocal agreement, such payment of the additional tax may be condoned by the State Government.

(b) Goods carriages registered in any State, other than the State of West Bengal, and plying within the State of West Bengal:

(i) Goods carriages with gross vehicle weight up to 6,000 kilograms	Rs. 500 per annum or 1/52nd part thereof for every week.
(ii) Goods carriages with gross vehicle weight above 6,000 kilograms and up to 12,000 kilograms	Rs. 1,000 per annum or 1/52nd part thereof for every week.
(iii) Goods carriages with gross vehicle weight above 12,000 kilograms and up to 15,000 kilograms	Rs. 1,500 per annum or 1/52nd part thereof for every week.

kilograms	thereof forevery week.
(iv)Goods carriages with gross vehicle weightabove 15,000 kilograms and up to 16,200 kilograms	Rs. 2,000 per annum or 1/52nd part thereof forevery week. Rs. 2,000 plus Rs. 500 for every 2,500kilograms or part thereof per annum (or 1/52nd part thereof forevery week):
(v)Goods carriages with gross vehicle weightabove 16,200 kilograms (including articulated trailer)	

Provided that in respect of local trucks,
minitrucks,[* *] [The word 'trailers' omitted by
w.B. Act 43 of 1994.]tankers or 3-wheelers,
registered in WestBengal, and in respect of
which permits have been issued by
anyRegional Transport Authority in West
Bengal, no additional taxshall be levied.

(c) [Tractors, breakdown vans used for towingvehicles, trailers and articulated vehicles] [Item (c) inserted by W.B. Act 43 of 1994.]	50 per cent of the tax payable under the WestBengal Motor Vehicles Tax Act, 1979 :
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Provided that the tractors or trailers whichare
solely used for agricultural purposes or are
exclusivelyused within tea gardens, and are in
no circumstances used onpublic roads, may be
exempted from payment of additional
tax,provided the owner of such tractor or
trailer, as the case maybe, complies with the
provisions of sub-section (3) of section 4and
section 13 of the West Bengal Motor Vehicles
Tax Act, 1979.

II

(See section 9.)

Part I – One-time tax on motor cycle and motor cycle combinations

(less than 15 years old)

Stage of registration		Motor cycle(Rs.)	Motor cycle combinations(Rs.)	
1.	Now - up to 1 year	..	..	.. 450 600
2.	Between 1 and 2 years	..	..	.. 420 560
3.	Between 2 and 3 years	..	..	.. 390 520
4.	Between 3 and 4 years	..	..	.. 360 480
5.	Between 4 and 5 years	..	..	.. 330 440
6.	Between 5 and 6 years	..	..	.. 300 400
7.	Between 6 and 7 years	..	..	.. 270 360
8.	Between 7 and 8 years	..	..	.. 240 320
9.	Between 8 and 9 years	..	..	.. 210 280
10.	Between 9 and 10 years	..	..	.. 180 240
11.	Between 10 and 11 years	..	..	.. 150 200
12.	Between 11 and 12 years	..	..	.. 120 160
13.	Between 12 and 13 years	..	..	.. 90 120
14.	Between 13 and 14 years	..	..	.. 60 80
15.	More than 14 years	..	..	.. 45 60

Part II – Rate of refund for motor cycle and motor cycle combinations in cases where removal or cancellation of registration takes place after registration

(less than 15 years old)

Stage of registration		Motor cycle(Rs.)	Motor cycle combinations(Rs.)	
1.	Within 1 year	..	..	.. 420 560
2.	Between 1 and 2 years	..	..	.. 390 520
3.	Between 2 and 3 years	..	..	.. 360 480
4.	Between 3 and 4 years	..	..	.. 330 440
5.	Between 4 and 5 years	..	..	.. 300 400
6.	Between 5 and 6 years	..	..	.. 270 360
7.	Between 6 and 7 years	..	..	.. 240 320
8.	Between 7 and 8 years	..	..	.. 210 280
9.	Between 8 and 9 years	..	..	.. 180 240
10.	Between 9 and 10 years	..	..	.. 150 200
11.	Between 10 and 11 years	..	..	.. 120 160
12.	Between 11 and 12 years	..	..	.. 90 120
13.	Between 12 and 13 years	..	..	.. 60 80
14.	After 13 years	..	..	.. Nil Nil

[SCHEDULE III] [Schedule III inserted by W.B. Act 5 of 1992, w.e.f. 25.11.91.](See section 9A.)

Part I – One-time tax on motor cycle and motor cycle combinations

(less than 15 years old)

Stage of registration	Below 100 cubic centimetres	100 cubic centimetres and above up to 200 cubiccentimetres	Above 200 cubic centimetres				
	Motor Cycle (Rs.)	Motor Cycle Combination (Rs.)	Motor Cycle (Rs.)	Motor Cycle Combination (Rs.)	Motor Cycle (Rs.)	Motor Cycle Combination (Rs.)	
1.	New up to 1 year	800	1250	1250	1800	1800	2400
2.	Between 1 and 2 years	730	1140	1140	1710	1710	2150
3.	Between 2 and 3 years	680	1060	1060	1590	1590	2000
4.	Between 3 and 4 years	630	980	980	1470	1470	1850
5.	Between 4 and 5 years	580	900	900	1350	1350	1700
6.	Between 5 and 6 years	530	820	820	1230	1230	1550
7.	Between 6 and 7 years	480	770	770	1110	1110	1400
8.	Between 7 and 8 years	450	660	660	990	990	1250
9.	Between 8 and 9 years	380	580	580	870	870	1100
10.	Between 9 and 10 years	330	500	500	750	750	950
11.	Between 10 and 11 years	280	420	420	630	630	800
12.	Between 11 and 12 years	230	340	340	570	570	650
13.	Between 12 and 13 years	180	260	260	390	390	500
14.	Between 13 and 14 years	130	180	180	270	270	350
15.	More than 14 years	80	100	100	150	150	200

Part II – Rate of refund for motor cycle and motor cycle combinations in cases where removal or cancellation of registration takes place after registration under section 9A (less than 15 years old)

Stage of registration	Below 100 cubic centimetres	100 cubic centimetres and above up to 200 cubiccentimetres	Above 200 cubic centimetres				
	Motor Cycle (Rs.)	Motor Cycle Combination (Rs.)	Motor Cycle (Rs.)	Motor Cycle Combination (Rs.)	Motor Cycle (Rs.)	Motor Cycle Combination (Rs.)	
1.	Within 1 year	730	1140	1140	1710	1710	2150
2.	Between 1 and 2 years	680	1060	1060	1590	1590	2000
3.	Between 2 and 3 years	630	980	980	1470	1470	1850
4.	Between 3 and 4 years	580	900	900	1350	1350	1700
5.	Between 4 and 5 years	530	820	820	1230	1230	1550
6.	Between 5 and 6 years	480	770	770	1110	1110	1400
7.	Between 6 and 7 years	430	660	660	990	990	1250
8.	Between 7 and 8 years	380	580	580	870	870	1100
9.	Between 8 and 9 years	330	500	500	750	750	950
10.	Between 9 and 10 years	280	420	420	630	630	800
11.	Between 10 and 11 years	230	340	340	510	510	650
12.	Between 11 and 12 years	180	260	260	390	390	500
13.	Between 12 and 13 years	130	180	180	270	270	350
14.	After 13	Nil	Nil	Nil	Nil	Nil	Nil

years

[SCHEDULE IV] ['Schedule IV' inserted by W.B. Act 8 of 1999 w.e.f. 22.07.1999.](See sections 9B and 10.)

Part I – One-time tax for a period of five years on motor cars and omnibuses

(not being transport vehicles)

Description of motor vehicles	One-time tax payable	
Motor cars and omnibuses (not being transport vehicles) of age up to ten years, registered in the name of an individual.	(a) Unladen weight up to 500 kilograms	Rs. 1620
	(b) Unladen weight above 500 kilograms and up to 800 kilograms	Rs. 2430
	(c) Unladen weight above 800 kilograms and up to 1000 kilograms	Rs. 2835
	(d) Unladen weight above 1000 kilograms and up to 1200 kilograms	Rs. 3240
	(e) Unladen weight above 1200 kilograms and up to 2000 kilograms	Rs. 8100
	(f) Unladen weight above 2000 kilograms and up to 3000 kilograms	Rs. 12150
	(g) Unladen weight above 3000 kilograms	Rs. 12150 plus Rs. 162 for every 100 kilograms or part thereof above 3000 kilograms.

A special tax at the following rate shall be required to be paid as one-time tax in respect of a motor vehicle of the above description, if such motor vehicle is air-conditioned:-

(i) Unladen weight up to 1200 kilograms	Rs. 600
(ii) Unladen weight above 1200 kilograms	Rs. 1200

Part II

Rate of refund under section 9B of one-time tax on motor cars and omnibuses in the case of removal of such motor cars or omnibuses from West Bengal on change of address or on cancellation of registration : If the period elapsed after payment of one-time tax on a motor vehicle or omnibus is -

(a) less than one year	78 per cent. of one-time tax paid
(b) more than one year but not more than two years	58 per cent. of one-time tax paid
(c) more than two years but not more than three years	38 per cent. of one-time tax paid
(d) more than three years but not more than four years	18 per cent. of one-time tax paid
(e) more than four years	Nil.