

The West Bengal Additional Tax and One-Time Tax On Motor Vehicles (Amendment) Act, 2012

WEST BENGAL

India

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Act 18 of 2012

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The West Bengal Additional Tax and One-Time Tax On Motor Vehicles (Amendment) Act, 2012 West Bengal Act 18 of 2012 Statement of Objects and Reasons of The West Bengal Additional Tax and One-Time Tax on Motor Vehicles (Amendment) Bill, 2012 - It is considered necessary and expedient to make, among others, the following amendments 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 simplify and streamline the registration of non-transport vehicles and the practice of revenue collection by clubbing different kinds of taxes and fees into a simple kind of tax based upon ex-showroom prices of the vehicles to be paid only once in a life-time and to ensure effective implementation of the provisions of the said Act, namely : -(a) introducing the new rate of 'Life-time tax' on two wheelers computed on the basis of the value of the vehicles by way of making substantive provisions and amendment of the Schedule III to the said Act; (b) introducing a new provision for imposition of 'Life-time tax' or 'One-time tax' on Motor Cars and Omnibuses (not being transport vehicles with seats not more than 14) based on its ex-showroom price by way of -(i) making amendments in the definition clause to include the definitions of 'age', 'life-time tax' and 'value'; (ii) making substantive provisions for the owners of motor cars and omnibuses (not being transport vehicles with seats not more than 14) to pay 'life-time tax' or 'One-time tax' computed on the basis of the value of the vehicle by way of inserting a new section 9BB, after section 9B of, and Part IA and Part IB of Schedule IV to, the said Act; (iii) making provisions for exemption from payment of special tax (AC). audio fees and video fees in case of payment of value based 'Life-time tax' or 'One-time tax'; (c) introducing the new rate of 'One-time tax' on motor cars and omnibuses (not being transport vehicles with seats not more than 14) already registered computed on the basis of the value of the vehicle by way of inclusion of Part IC under the Schedule IV to the said Act; (d) introducing a new rate of refund of 'Life-time tax' of motor cars and omnibuses (not being transport vehicles with seats not more than 14) by way of inserting a new section 9BB, after section 9B of, and Part IC of Schedule IV to, the said Act. 2. The Bill is framed with the above objects in view. 3. There is

no financial implication involved in the Bill. Kolkata, The 2nd July, 2012. Sd/- Madan Mitra, Member-in-charge. [With effect from 3rd September, 2012] [Passed by the West Bengal Legislature] [Assent of the Governor was first published in the Kolkata Gazette, Extraordinary, of the 10th August, 2012] Vide Notification No. 1182-L., dated 10th August, 2012, published in the Kolkata Gazette, Extraordinary, Part III, dated August 10, 2012. An Act to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989. Whereas it is expedient to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (West Bengal Act XIX of 1989), for the purposes and in the manner hereinafter appearing; It is hereby enacted in the Sixty-third Year of the Republic of India, by the Legislature of West Bengal, as follows :-

1. Short title and commencement.

(1) This Act may be called the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 2012. (2) It shall come into force on such [date] [3rd September, 2012 vide Notification No. 2925-WT/3M-17/2012, dated 22nd August, 2012.] as the State Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 2 of West Bengal Act XIX of 1989.

- In section 2 of the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (hereinafter referred to as the principal Act), -(1) after clause (a), the following clause shall be inserted : -(aa) "age" means the number of completed years from the date of registration of the motor vehicle : Provided that in case of refund of life-time tax or one-time tax, as the case may be, in respect of a motor vehicle, the part of a year shall be considered as one year of age of such motor vehicle; : (2) for clause (d2), the following clause shall be substituted : -(d2) "life-time tax" means the tax imposed on motor cycle or motor cycle combination or motor car and omnibus (with seating capacity upto 14 and not registered as transport vehicle) under the Act, other than battery operated motor vehicle, and leviable for the entire life-time of such motor cycle or motor cycle combination or motor car and omnibus, as the case may be; : (3) after clause (o), the following clause shall be inserted : -(o1) "value" means, for the purpose of computation of life-time tax or one-time tax, as the case may be, the value of the motor vehicle other than battery operated motor vehicle, calculated in the manner as follows :-(a) in case of new motor vehicle manufactured in India, value shall be such ex-showroom price, as the State Government may, by notification in the Official Gazette, specify; (b) in case of old or obsolete motor vehicle manufactured in India, value shall be such ex-showroom price, as the State Government may, by notification in the Official Gazette, specify; (c) in case of vehicle manufactured outside India, value shall be the purchase price in Indian currency and inclusive of freight charges and all taxes and levies at the time of import into India or brought from other State for change of address in West Bengal; (d) in case of vehicles purchased or registered outside the State and brought in West Bengal on change of address, and for vehicles already registered in West Bengal on which life-time tax has not been paid, value shall be the cost prevailing in West Bengal on the day the tax becomes due on similar type of vehicle in West Bengal; (e) in case of military disposal vehicles, value shall be the amount as prevailing on the day of registration on similar type of vehicle in West Bengal. Explanation. - For the purpose of this Act, the expression "ex-showroom price" means -(a) in respect of new motor vehicle, the price of motor

vehicle of new model on which value added tax has been calculated and charged;(b)in respect of old or obsolete motor vehicle, the price of the last model before it became obsolete,and includes value added tax, entry tax and any other tax as may be applicable but excludes the charges for registration and insurance.'

3. Amendment of section 3.

- In section 3 of the principal Act, -(1)in clause (e). -(a)for the words ", not being transport vehicles, ", the words, figures and brackets ", not being transport vehicles, or motor cycles or motor cycle combinations, or motor cars and omnibuses (with seats upto 14 and not registered as transport vehicles)," shall be substituted;(b)for the words and letters at the rate specified under the heading "A. Motor vehicles for carrying passengers not plying for hire : " in Schedule I', the words "at the rate specified in Schedule" shall be substituted;(c)for the words "In every such case, the 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.", the words "In every such case, the tax shall be realised for a period of one year preceding the date of interception of the vehicle together with a fine of twenty-five per centum of the amount of tax:" shall be substituted;(2)to clause (e), the following proviso shall be added : "Provided that the tax for a period of not less than seven days but not more than thirty days as may be required by the owner, shall be realised after the date of interception of such vehicle so as to allow the owner to take the vehicle out of the State.".(3)after clause (e), the following clause shall be inserted : "(ea) Where motor cycle or motor cycle combination or motor car and omnibus (with seats upto 14 and not registered as transport vehicle) 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 vehicle shall be liable to pay the additional tax at the rate of one decimal two (1.2) per centum of the value of the motor vehicle for a period of one year preceding the date of interception of the vehicle together with a fine of twenty-five per centum of the amount of tax :Provided that additional tax for a period not less than seven days but not more than thirty days, as may be required by the owner, shall be realised after the date of interception of such vehicle so as to allow the owner to take the vehicle out of the State.".

4. Amendment of section 9A.

- In section 9A of the principal Act, -(1)after sub-section (1), the following sub-sections shall be inserted: -(1a) The owner of any motor cycle or motor cycle combination, other than the battery operated motor cycle, registered on or after coming into force of this sub-section, shall be liable to pay life-time tax at the rate specified in Part III of Schedule III, at the time of first registration.(1b)The owner of any motor cycle or motor cycle combination, other than the battery operated motor cycle, registered in any other State and brought to West Bengal on change of address, shall, after coming into force of this sub-section, be liable to pay life-time tax at the rate specified in Part III of Schedule III, reduced by five per centum for every completed year of the age of such motor vehicle already completed or 40 per centum of the life-time tax payable, whichever is higher.";(2)after sub-section (2), the following sub-section shall be inserted : "(2a) Where any motor

cycle or motor cycle combination is registered in West Bengal and subsequently, removed from West Bengal on change of address, or where the registration of any motor cycle or motor cycle combination is cancelled or where such motor cycle or motor cycle combination is destroyed or rendered permanently incapable of being used under section 55 of the Motor Vehicles Act, 1988 (59 of 1988), after coming into force of this sub-section, the owner of such motor cycle or motor cycle combination shall be entitled to claim refund at the rate of five per centum for every year or part thereof of the age of the vehicle already completed on the date of removal or cancellation of registration, as the case may be, by way of reducing the rate of life-time tax mentioned in Part III of Schedule III :Provided that in case of a motor cycle or motor cycle combination is removed from West Bengal on change of address, or where the registration of any motor cycle or motor cycle combination is cancelled or where such motor cycle or motor cycle combination is destroyed or rendered. permanently incapable of being used under section 55 of the Motor Vehicles Act, 1988 (59 of 1988), after completion of fourteen years of age of such motor cycle or motor cycle combination, no refund of life-time tax shall be allowed in respect of such motor cycle or motor cycle combination." ;(3)after sub-section (4), the following sub-section shall be inserted :"(5) Where the Taxing Officer is satisfied that the owner of a motor cycle or motor cycle combination registered after coming into force of this sub-section, other than battery operated motor cycle, has paid life-time tax but such motor cycle or motor cycle combination has become temporarily unusable and that the certificate of registration and the tax token under section 14 have been duly surrendered or that such motor cycle has not been used or kept for use for a complete calendar month, he shall, on claim by the owner of such motor cycle or motor cycle combination, refund or remit for each other calendar month $\frac{1}{360}$ th of the life-time tax paid."

5. Insertion of new section after section 9BA.

- After section 9BA of the principal Act, the following section shall be inserted : -"9BB. Life-time tax or one-time tax on car and omnibus (non-transport), newly registered, and car and omnibus (non-transport) already registered. - (1) The, owner of any motor car and omnibus (with seats upto 14 and not registered as transport vehicle), other than battery operated motor vehicle, shall, after coming into force of this sub-section, be liable to pay either life-time tax or one-time tax at the rate specified in Part IA of Schedule IV, as may be opted by him at the time of first registration. In case, the owner of any such motor vehicle opts for payment of one-time tax, such owner shall continue payment of one-time tax at the same rate for the entire life of the vehicle.(2)The owner of a motor car and omnibus (with seats upto 14 and not registered as transport vehicle), other than battery operated motor vehicle, registered in West Bengal or in any other State and brought to West Bengal on change of address, shall be liable to pay life-time tax at the rate specified in Part IB of Schedule IV :Provided that the owner of any such motor vehicle registered in West Bengal may opt to pay one-time tax at the rate prescribed in Part IA of Schedule IV.(3)The owner of motor car and omnibus (with seats upto 14 and not registered as transport vehicle), other than battery operated motor vehicle, shall not be liable to pay special tax under the provisions of the West Bengal Motor Vehicles Tax Act, 1979 (West Bengal Act IX of 1979) and the fees for fitment of audio or video system.(4)(a)Where any motor car and omnibus (with seats upto 14 and not registered as transport vehicle) is registered in West Bengal and subsequently, removed from West Bengal on change of address, or where the registration of such motor vehicle is cancelled or where such motor vehicle is

destroyed or rendered permanently incapable of being used under section 55 of the Motor Vehicles Act, 1988 (59 of 1988), after coming into force of this sub-section, the owner of such motor vehicle shall be entitled to claim refund at the rate specified in Part IC of Schedule IV.(b)Where any motor car and omnibus (with seats upto 14 and not registered as transport vehicle), already registered and for which one-time tax has been paid, and removed from West Bengal on change of address or the registration of the same has been cancelled or it is destroyed or rendered permanently incapable of being used under section 55 of the Motor Vehicles Act, 1988, the owner of the said vehicle shall be entitled to claim refund at the rate specified in Part II under the Schedule IV.(5)(a)Where the Taxing Officer is satisfied that the owner of a vehicle, as described above, has paid life-time tax but the vehicle has become temporarily unusable and that the certificate of registration and the tax token under section 14 have been duly surrendered or that such vehicle has not been used or kept for use for a complete calendar month, he shall, on claim by the owner, of such vehicle refund or remit for each such calendar month 1/360th of the life-time tax paid.(b)Where the Taxing Officer is satisfied that the owner of a vehicle, as described above, has paid one-time tax but the vehicle has become temporarily unusable and that the certificate of registration and the tax token under section 14 have been duly surrendered or that such vehicle has not been used or kept for use for a complete calendar month, he shall, on claim by the owner, of such vehicle refund or remit for each such calendar month 1/60th of the one-time tax paid.(6)The life-time tax and one-time tax payable under the above sub-sections shall be payable in advance for the years for which it is due and the mode of payment shall be such as laid down in section 10."

6. Amendment of section 10.

- In sub-section (2) of section 10 of the principal Act, -(1)in clause (b), for the words "owner of a motor cycle or motor cycle combination", the words "owner of the motor vehicle" shall be substituted;(2)in clause (c), -(a)for the words "owner of the motor vehicle or the person legally in possession of the motor vehicles, as the case may be," the words, figures and brackets "owner of motor cycle or motor cycle combination or motor car and omnibus (with seats upto 14 and not registered as transport vehicle) or the person legally in possession of such motor cycle or motor cycle combination or motor car and omnibus (with seats upto 14 and not registered as transport vehicle), as the case may be," shall be substituted;(b)for the words "for payment of one-time tax", the words "for payment of one-time tax or life-time tax, as the case may be," shall be substituted;(c)for item (i), the following item shall be substituted : -

"(i) forthe delay in payment of such one-time tax or life-time tax, asthe case may be, upto one year from the date when such one-timetax or life-time tax, as the case may be, becomes payable -

(A)

for the delay up to 15 days after the expiry of the day on which the one-time tax or life-time tax, as the case maybe, becomes payable Nil

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| (B) | for the delay up to 16th to 45th day after the expiry of the day on which the one-time tax or life-time tax, as the case may be, becomes payable | 1/20th part of the one time tax or life-time tax, as the case may be, payable |
| (C) | for the delay up to 46th to 75th day after the expiry of the day on which the one-time tax or life-time tax, as the case may be, becomes payable | 1/10th part of the one-time tax or life-time tax, as the case may be, payable |
| (D) | for the delay for more than 75th day after the expiry of the day on which the one-time tax or life-time tax, as the case may be, becomes payable | 1/5th part of the one-time tax or life-time tax, as the case may be, payable"; |
- (d) for item (ii), the following item shall be substituted :-
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| "(ii) | for the delay in payment of such one-time tax or life-time tax, as the case may be, beyond one year and upto two years from the date when such one-time tax or life-time tax, as the case may be, becomes payable | 2/5th part of the one time tax or life-time tax, as the case may be, payable"; |
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- (e) for the item (iii), the following item shall be substituted: -
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| "(iii) | for the delay in payment of such one-time tax or life-time tax, as the case may be, beyond two years and upto three years from the date when such one-time tax or life-time tax, as the case may be, becomes payable | 3/5th part of the one time tax or life-time tax, as the case may be, payable"; |
|--------|--|--|
- (f) for the item (iv), the following item shall be substituted:
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| "(iv) | for the delay in payment of such one-time tax or life-time tax, as the case may be, beyond three years and upto four years from the date when such one-time tax or life-time tax, as the case may be, becomes payable | 4/5th part of the one time tax or life-time tax, as the case may be, payable"; |
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- (g) for the item (v), the following item shall be substituted :
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|------|--|--|
| "(v) | for the delay in payment of such one-time tax or life-time tax, as the case may be, beyond four years from the date when such one-time tax or life-time tax, as the case may be, becomes payable | amount equal to the amount of one time tax or life-time tax, as the case may be, payable"; |
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7. Amendment of section 21

. - In sub-section (1) of section 21 of the principal Act, for the words, figures, letters and brackets "or sub-section (2) of section 9BA", the words, figures, letters and brackets "or sub-section (2) of section 9BA or under sub-section (4), or sub-section (5), of section 9BB" shall be substituted.

8. Amendment of Schedule I.

- In serial No. 3 of item B of Schedule I to the principal Act, for the words "owned by motor training school", the words, figures and brackets "owned by motor training school, but excluding tourist taxi, luxury taxi and omnibus (with seats upto 14 and not registered as transport vehicle)" shall be substituted.

9. Amendment of Schedule III

.- In Schedule III to the principal Act, after Part II, the following Part shall be inserted: -"Part III [See sub-section (2a) of section 9A]Life-time tax of newly registered motor cycle or motor cycle combination

Sl. No.	Description of motor vehicle	Engine capacity	Rate of lifetime tax
(1)	(2)	(3)	(4)
1.	Motor cycle and motor cycle combination for first time of registration	(a) Up to 80 cc	6.5% of the value of the vehicle or Rs. 1800/-, whichever is higher;
	(b) More than 80 cc but within 160 cc		9% of the value of the vehicle or Rs. 3600/-, whichever is higher;
	(c) More than 160 cc		10% of the value of the vehicle or Rs. 5800/-, whichever is higher;".

10. Amendment of Schedule IV

. - In Schedule IV to the principal Act, -(1)in the heading, for the words, figures, letter and brackets "(See sections 9B and 10)", the words, figures, letters and brackets "(See sections 9B, 9BB and 10)" shall be substituted;(2)after Part I, the following Parts shall be inserted : -"Part IA Life-time tax or one-time tax on motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle) for first time of registration

Sl. No.	Description of motor vehicle	Engine capacity	Rate of lifetime tax	Rate of onetime tax
(1)	(2)	(3)	(4)	(5)
1.	Motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle) for first time of registration	(a) Upto 900 cc	10% of the value of the vehicle or Rs. 40,000/-, whichever is higher;Note.—A rebate of Rs. 10,000/- on life-time tax,shall be allowed to non-AC	5.5% of the value of the vehicle or Rs. 17,000/-, whichever is higher;Note.—A rebate of Rs. 3000/- on one-time tax,shall be allowed to non-AC

vehicle having engine capacity up to 800 cc. vehicle having engine capacity up to 800 cc.

(b) More than 900 cc but within 1490 cc	10% of the value of the vehicle or Rs. 55,000/-, whichever is higher;	5.5% of the value of the vehicle or Rs. 25,000/-,
(c) More than 1490 cc but within 2000 cc	10% of the value of the vehicle or Rs. 80,000/- whichever is higher;	5.5% of the value of the vehicle or Rs. 35,000/- whichever is higher;
(d) More than 2000 cc	10% of the value of the vehicle or Rs. 1,00,000/-, whichever is higher;	5.5% of the value of the vehicle or Rs. 45,000/-, whichever is higher.

Part IB – Life-time tax on motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle), already registered, and on motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle) for change of address on removal from any State other than West Bengal

Sl. No.	Description of motor vehicle	Age of vehicle	Rate of lifetime tax
(1)	(2)	(3)	(4)
1.	Motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle) already registered	(a) Within 1 year	100% of life-time tax payable under Part IA
(b) Between 1 and 2 years	93% of life-time tax payable under Part IA		
(c) Between 2 and 3 years	87% of life-time tax payable under Part IA		
(d) Between 3 and 4 years	80% of life-time tax payable under Part IA		
(e) Between 4 and 5 years	74% of life-time tax payable under Part IA		
	67% of life-time tax payable under Part IA		

- (f) Between 5 and 6 years
- (g) Between 6 and 7 years 60% of life-time tax payable under Part IA
- (h) Between 7 and 8 years 54% of life-time tax payable under Part IA
- (i) Between 8 and 9 years 48% of life-time tax payable under Part IA
- (j) Between 9 and 10 years 42% of life-time tax payable under Part IA
- (k) Beyond 10 years 36% of life-time tax payable under Part IA

Part IC – Rate of refund of life-time tax in terms of clause (a) of sub-section (4) of section 9BB

Sl. No.	Description of motor vehicle	Age of vehicle	Rate of refund
(1)	(2)	(3)	(4)
1.	Motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle) already registered	(a) Within 3 years	80% of life-time tax paid
(b) More than 3 years, but within 6 years	60% of life-time tax paid		
(c) More than 6 years, but within 9 years	40% of life-time tax paid		
(d) More than 9 years, but within 12 years	20% of life-time tax paid		
(e) More than 12 years	Nil";		

(3)in Part II, in the heading, for the words, figure and letter "under section 9B", the words, figures and letters "under sections 9B and 9BB" shall be substituted. NotificationsDate of enforcement of the West Bengal Motor Vehicles Tax (Amendment) Act, 2012[Notification No. 2922-WT/3M-18/2012 Part 1., dated 22nd August 2012] [Published in the Kolkata Gazette, Extraordinary, Part I, dated August 24, 2012.]In exercise of power conferred by sub-section (2) of section 1 of the West Bengal Motor Vehicles Tax (Amendment) Act, 2012, the Governor is hereby pleased to appoint the 3rd day of September 2012 as the date on which the said Act will come into force.By order of the Governor,Sd/- B. P. Gopalika,Secy. to the Government of West Bengal.Date of enforcement of the West Bengal Additional Tax & One-Time Tax on Motor Vehciles (Amendment) Act,

2012[Notification No.2925-WT/3M-17/2012, dated 22nd August 2012] [Published in the Kolkata Gazette, Extraordinary, Part I, dated August 24, 2012.]In exercise of power conferred by sub-section (2) of section 1 of the West Bengal Additional Tax & One-Time Tax on Motor Vehicles (Amendment) Act, 2012, the Governor is hereby pleased to appoint the 3rd day of September 2012 as the date on which the said Act will come into force.By order of the Governor,Sd/- B. P. Gopalika,Secy. to the Government of West Bengal.Determination of value of new vehicle for registration under the West Bengal Additional Tax and One-Time Tax on Motor Vehicles Act, 1989[Notification No. 2926-WT/3M-17/2012, dated 22nd August 2012] [Published in the Kolkata Gazette, Extraordinary, Part I, dated August 24, 2012.]In exercise of power conferred under sub-clause (a) of clause (oi) of sub-section (3) of section 2 of West Bengal Additional Tax and One-Time Tax on Motor Vehicles (Amendment) Act, 2012, the Governor is hereby pleased to order that the value of a new vehicle manufactured in India will be determined by the Taxing Officer from the document (Sale Invoice), containing the information as shown below, by the dealer submitted at the time of registration.Sale Invoice to be issued by dealer on ex-showroom price in the proforma given in Annexure - IIIt shall be issued on the letter-head of the dealer and must contain the TIN No. of the dealer. The details shall include :(a)Net base price(same as declared to Commercial Tax Authority for assessment of VAT) .(b)VAT (as applicable)(c)Entry Tax (if applicable)(d)Other taxes / charges, if any(e)Total ex-showroom price [sum of (a) to (d) above]The following instructions are to be followed for realization of tax of such vehicle :(1)Dealer must have VAT registration certificate and TIN No.(2)Sale-invoice must be duly signed by the authorized signatory of the dealer.(3)Tax of the vehicle is to be paid within 2 (two) days, from the date on which registration is allowed. For any delay in payment of tax penalty will be charged at the rate prescribed under sub-section (2) of section 10 of the West Bengal Additional Tax and One-Time Tax on Motor Vehicles Act, 1989.(4)Sale-invoice submitted by the dealers will be reconciled with the data submitted to the Commercial Tax Authorities.(5)For any under-invoicing the dealer will be responsible and be liable to pay the difference of tax due along with fine as may be decided by the Transport Department.(6)Registering Authority/Taxing Officer shall have the liberty to refuse registration or collection of tax of any vehicle, for which the sale-invoice or data provided is incomplete or false. Penalty on tax payable under section 10 of the West Bengal Additional Tax and One-Time Tax on Motor Vehicles Act, 1989 for any delay in payment of tax caused due to submission of incomplete or false information shall be paid by the dealer.By order of the Governor,Sd/- B. P. Gopalika,Secy. to the Government of West Bengal.Annexure-ISale-Invoice(To be issued by dealer of motor vehicle)NoDateDealer's name & address

.....
TIN No. { |

| - | Dealer Registration | { | - | | } } Name of the customer (in full)Address of the customer (in full)Vehicle details :(a)Manufacturer(b)Model(c)Variant(d)Chassis No(e)Engine NoEx-showroom price details :

Sl. No.	Item	Amount (in Rs.)
1.	Net Base Price	
2.	VAT	

3. Entry Tax, if applicable
4. Other Taxes / charges, if any
5. Total cost (Ex-showroom price)

I do hereby declare that all the information given above are true to my knowledge. Signature of the authorized signatory.....(Name in full)(Seal)

4. Determination of value of new vehicle for registration under the West Bengal Motor Vehicles Tax Act, 1979 [Notification No. 2942-WT/3M-17/2012, dated 22nd August 2012] [Published in the Kolkata Gazette, Extraordinary, Part I, dated August 24, 2012.] In exercise of power conferred under sub-clauses (a) and (b) of clause (3) of sub-section (2) of section 3 of West Bengal Motor Vehicles Tax (Amendment) Act, 2012, the Governor is hereby pleased to order that the value of a new vehicle manufactured in India will be determined by the Taxing Officer from the document (Sale Invoice), containing the information as shown below, by the dealer submitted at the time of registration. Sale Invoice to be issued by dealer on ex-showroom price in the proforma given at Annexure - II It shall be issued on the letter-head of the dealer and must contain the TIN No. of the dealer. The details shall include : (a) Net base price (same as declared to Commercial Tax Authority for assessment of VAT). (b) VAT (as applicable) (c) Entry Tax (if applicable) (d) Other taxes / charges, if any (e) Total ex-showroom price [sum of (a) to (d) above]

The following instructions are to be followed for realization of tax of such vehicle : (1) Dealer must have VAT registration certificate and TIN No. (2) Sale-invoice must be duly signed by the authorized signatory of the dealer. (3) Tax of the vehicle is to be paid within 2 (two) days, from the date on which registration is allowed. For any delay in payment of tax penalty will be charged at the rate prescribed under section 11 of the West Bengal Motor Vehicles Tax Act, 1979. (4) Sale-invoice submitted by the dealers will be reconciled with the data submitted to the Commercial Tax Authorities. (5) For any under-invoicing the dealer will be responsible and be liable to pay the difference of tax due along with fine as may be decided by the Transport Department. (6) Registering Authority / Taxing Officer shall have the liberty to refuse registration or collection of tax of any vehicle, for which the sale-invoice or data provided is incomplete or false. Penalty on tax payable under section 11 of the West Bengal Motor Vehicles Tax Act, 1979 for any delay in payment of tax caused due to submission of incomplete or false information shall be paid by the dealer. By order of the Governor, Sd/- B. P. Gopalika, Secy. to the Government of West Bengal.

Annexure - I Sale-Invoice (To be issued by dealer of Motor Vehicle) No Date

..... Dealer's name & address

TIN No. { |

| - | Dealer Registration | { | - | | } | Name of the customer (in full) Address of the customer (in full) Vehicle details : (a) Manufacturer (b) Model (c) Variant (d) Chassis No (e) Engine No Ex-showroom price details :

Sl. No.	Item	Amount (in Rs.)
1.	Net Base Price	
2.	VAT	
3.	Entry Tax, if applicable	

4. Other Taxes / charges, if any
5. Total cost (Ex-showroom price)

I do hereby declare that all the information given'above are true to my knowledge. Signature of the authorized signatory.....(Name in full)(Seal)