

GOVERNMENT OF WEST BENGAL

LEGISLATIVE DEPARTMENT

West Bengal Act IX of 1979

THE WEST BENGAL MOTOR VEHICLES TAX
ACT, 1979.*[Passed by the West Bengal Legislature.]**[Assent of the President was first published in the Calcutta Gazette,
Extraordinary, of the 26th April, 1979.]**[26th April, 1979.]**An Act to consolidate and amend the law relating to imposition and levy
of tax on motor vehicles in the State of West Bengal.*

WHEREAS it is expedient to consolidate and amend the law relating
to imposition and levy of tax on motor vehicles in the State of West
Bengal;

It is hereby enacted in the Thirtieth Year of the Republic of India,
by the Legislative of West Bengal, as follows:—

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

Short title,
extent and
commence-
ment.

(2) It extends to the whole of West Bengal.

(3) It shall come into force on such date as the State Government
may, by notification in the *Official Gazette*, appoint.

2. (1) In this Act, unless there is anything repugnant in the subject
or context,—

Definitions.

(a) “certificate of registration” means a certificate of registration
of a motor vehicle issued under the Motor Vehicles Act,
1939;

(b) “motor vehicle” includes a vehicle, carriage or other means
of conveyance propelled, or which may be propelled, on a
road by electrical or mechanical power either entirely or
partially;

(c) “permit” means a permit as defined in clause (20) of section
2 of the Motor Vehicles Act, 1939;

(d) “prescribed” means prescribed by rules made under this
Act;

(e) “registering authority” means the authority empowered under
the Motor Vehicles Act, 1939, to register motor vehicles;

(Sections 3, 4.)

- (f) "the tax" means the tax imposed under this Act;
- (g) "Taxing Officer" means any person or persons or agency as the State Government may, by notification in the *Official Gazette*, appoint, to exercise, within such areas as may be specified in the notification, the powers conferred and to perform the duties imposed by or under this Act;
- (h) "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 or a tractor used solely for agricultural purposes;
- (i) "trailer" means any vehicle drawn or intended to be drawn by a motor vehicle.

(2) All other words and expressions used in this Act but not defined shall have the same meanings as in the Motor Vehicles Act, 1939.

Imposition
of tax.

3. (1) Every owner of a registered motor vehicle or every person who owns or keeps in his possession or control any motor vehicle shall pay tax on such vehicle at the rate specified in the Schedule.

(2) The State Government may, by notification in the *Official Gazette* from time to time, increase the rates of tax specified in the Schedule:

Provided that such increase shall not exceed in the aggregate fifty *per cent.* of the rate specified in the Schedule on the date of the commencement of this Act.

Tax to be
paid for the
whole year
in advance.

4. (1) The tax payable under section 3 shall be paid for the year and in advance by the person liable to pay the tax within such period as may be determined by the Taxing Officer:

Provided that in the case of transport vehicles the Taxing Officer shall allow payment of tax for quarterly periods of three calendar months each in the manner as may be 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 in the tax is however paid for the year in advance.

(2) (a) In the case of a motor vehicle temporarily registered under section 25 of the Motor Vehicles Act, 1939, only one-twelfth of the tax payable for the year shall be paid in respect of such vehicle as so registered.

(b) In the case of a motor vehicle registered outside West Bengal, whether temporarily under section 25 of the Motor Vehicles Act, 1939, or otherwise, and which is used or kept for use in West Bengal temporarily, 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-twelfth part of the tax payable for the year, per week.

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(Sections 5, 6.)

(3) If a Taxing Officer is satisfied that the certificate of registration and the token delivered under section 8 on payment of the tax in respect of a motor vehicle has been surrendered or that a motor vehicle has not been used or kept for use for any complete calendar month, he shall, on application under section 13, refund or remit in respect of the said vehicle one-twelfth of the tax payable for the year for every calendar month for which the said vehicle has not been used:

Provided that where a motor vehicle, other than a motor vehicle for the transport of goods or plying for hire for the carriage of passengers, 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 the same vehicle any portion of the tax for the quarterly period during which the said vehicle is so removed.

(4) Notwithstanding anything contained in sub-section (1) no person shall be liable to pay tax during any period on account of any motor vehicle in respect of which tax is payable under this Act if the tax due in respect of such vehicle for the same period has already been paid by some other person.

5. (1) Every person who is liable to pay tax in respect of a motor vehicle under this Act shall fill up and sign a declaration in the prescribed form stating truly 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 tax which he appears to be liable, by such declaration, to pay in respect of such vehicle.

Declaration by person keeping a motor vehicle for use.

(2) Where a motor vehicle is altered so as to render a person liable to the payment of an additional tax under section 6, such person shall fill up and sign an additional declaration in the prescribed form showing the nature of the alteration made and containing the prescribed particulars and shall deliver such additional declaration as so filled up and signed to the Taxing Officer and shall pay to the Taxing Officer the additional tax payable under section 6 which he appears to be liable, by such additional declaration, to pay in respect of such vehicle.

6. Where any motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the person who keeps such vehicle shall be liable to pay an additional tax of a sum which is equal to the difference the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered, and the registering authority shall not grant a fresh certificate of registration in respect of such vehicle as so altered until such amount of tax has been paid.

Payment of additional tax.

(Sections 7-11.)

Receipt of
tax.

7. (1) The Taxing Officer shall grant and deliver to every person who pays to him the tax or additional tax in respect of any motor vehicle a receipt in which shall be specified such particulars as may be prescribed.

(2) The Taxing Officer shall endorse the particulars of the tax paid in the certificate of registration of the vehicle concerned.

Token to be
exhibited on
motor
vehicles.

8. (1) The Taxing Officer shall at the time of granting a receipt for the tax deliver to the person paying the tax a token in such form and containing such particulars as may be prescribed.

(2) Every person to whom such token is delivered shall cause it to be exhibited in the prescribed manner on the vehicle in respect of which the tax is paid.

Appeal.

9. (1) Any person aggrieved by any order made by a Taxing Officer under this Act may appeal against the order to such appellate authority, in such manner, within such time and on payment of such fees as may be prescribed.

(2) Any such appeal shall be heard and decided 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 appeal shall be decided without giving the appellant an opportunity of being heard.

Liability to
pay tax by
the
transferee or
the person in
possession
of a vehicle.

10. If the tax payable in respect of any vehicle remains unpaid by any person liable for the payment thereof and such person before paying his tax transfers the ownership of such vehicle or ceases to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who is in possession of such vehicle, shall be liable to pay the said tax:

Provided that nothing contained in this section shall be deemed to affect the liability to pay the said tax on the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

Liability to
pay penalty
for non-
payment of
tax in time.

11. If the tax payable under section 3 has not been paid during the prescribed period, the person liable to pay such tax shall—

(a) in the case of a transport vehicle, pay penalty—

(i) of one-quarter of the tax if payment is made within thirty days after the expiry of the prescribed period,

(ii) of one-half of the tax if payment is made after thirty days, but within sixty days after the expiry of the prescribed period,

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(Sections 12-16.)

- (iii) equal to the amount of tax if payment is made after sixty days;
- (b) in case of other vehicles, pay penalty—
 - (i) of one-quarter of the annual tax if payment is made within thirty days after the expiry of the prescribed period,
 - (ii) one-half of the annual tax if payment is made after thirty days, but within sixty days after the expiry of the prescribed period,
 - (iii) equal to the amount of annual tax if payment is made after sixty days.

4 of 1939.

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

Permits to be invalid in case of non-payment of tax within prescribed period.

13. A person claiming to be entitled to a refund or remission of tax under sub-section (3) of section 4 shall, within such time as may be prescribed, make to the Taxing Officer an application in this behalf in writing which shall be accompanied by such documents as may be prescribed.

Manner of claiming refund or remission.

14. Any tax, penalty or fine may be recovered in the same manner as an arrear of land revenue. The motor vehicle in respect of which the tax, penalty or fine is due or its accessories may be distrained or sold whether or not such motor vehicle or accessories are in possession or control of the person liable to pay the tax, penalty or fine.

Recovery of tax, penalty or fine as arrear of land revenue.

15. If any person liable to pay tax under this Act ceases to reside or have his place of business at the address recorded in the declaration under section 5 he shall, within thirty days from such ceasing, report such change of address to the Taxing Officer in such manner as may be prescribed.

Change of address to be reported.

16. (1) Any officer of the State Government not below such rank as may be notified or any Police Officer not below the rank of Sub-Inspector or such other officers as may be prescribed may require the driver of any motor vehicle to stop the motor vehicle and cause it to remain stationary for the purpose of satisfying himself that tax has been duly paid in respect of such motor vehicle.

Search and seizure.

(2) Any officer referred to in sub-section (1) may enter any building or place without a search warrant to inspect any motor vehicle to verify whether tax has been paid for such vehicle.

(Sections 17, 18.)

(3) Notwithstanding anything contained elsewhere in this Act, any officer referred to in sub-section (1) may seize and detain in such manner as may be prescribed, any motor vehicle in respect of which tax is due until the person liable to pay the tax,—

- (a) has satisfied the Taxing Officer having jurisdiction within thirty days of the detention that the tax has actually been paid,
- (b) has within thirty days of such detention paid to the Taxing Officer having jurisdiction the tax due together with the penalty to be paid for non-payment of tax within the prescribed time.

(4) On the expiry of the period of thirty days the vehicle seized and detained may be sold unless the person liable to pay tax has within a further period of fifteen days paid to the Taxing Officer having jurisdiction five times the annual tax due in respect of such class of vehicles.

Restriction
on use of
motor
vehicle in
certain
cases.

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

Penalties.

18. (1) Any person who submits a false or incorrect declaration under section 5 shall, on conviction, be punishable with a fine which may extend to five hundred rupees.

(2) Any person who fails to exhibit the tax token in the manner prescribed under sub-section (2) of section 8 shall, on conviction, be punishable with a fine which may extend to two hundred rupees.

(3) Any person who wilfully fails to stop a motor vehicle when required to do so under sub-section (1) of section 16 shall, on conviction, be punishable with a fine which may extend to five hundred rupees.

(4) Any person who fails to report change of address under section 15 shall, on conviction, be liable to pay a fine which may extend to five hundred rupees.

(5) Any person who obstructs an officer referred to in sub-section (2) of section 16 in the discharge of his duties shall, on conviction, be liable to pay a fine of one thousand rupees.

(6) Any person who contravenes the provision of section 17 shall, on conviction, be liable to simple imprisonment which may extend to six months or to fine which may extend to one thousand rupees or to both. The vehicle shall also be forfeited to the State Government.

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(Sections 19-23.)

19. No court inferior to that of Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act.

Trial of offences.

20. (1) The State Government may, subject to the conditions of previous publication, make rules for carrying out the purposes of this Act.

Power to make rules.

(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.

21. The State Government, if it thinks fit so to do in the public interest, may, by notification in the *Official Gazette*, exempt either totally or partially any motor vehicle or class of motor vehicles from the payment of tax.

Exemption.

22. (1) The State Government shall pay annually to the Corporation of Calcutta the sum of four and a half lakhs of rupees being approximately the net amount of the taxes derived by the Corporation from the taxation of motor vehicles under the Calcutta Municipal Act, 1923, for the year ending on the 31st March, 1930, to compensate the said Corporation for the future loss of revenue under this head.

Contribution payable to the Corporation of Calcutta.

(2) The contribution fixed under sub-section (1) shall be paid in such instalments, in such manner and on such dates as the State Government may determine.

Ben. Act III of 1923.

23. (1) The Bengal Motor Vehicles Tax Act, 1932, is hereby repealed.

Repeal and savings.

(2) Such repeal shall not affect—

- (a) the previous operation of the said Act or anything duly done or suffered thereunder; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or
- (c) any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

Ben. Act I of 1932.

(The Schedule.)

(3) Subject to the provisions of sub-section (2), anything done or any action taken, including any appointment or delegation made, notification, order, instruction, or direction issued or any rule, regulation or form framed, any certificate, licence or permit granted or registration effected, under the said Act shall be deemed to have been respectively done, taken, made, issued, framed, granted and effected accordingly, unless and until superseded by anything done or any action taken under this Act.

(4) Notwithstanding anything contained in sub-section (1), any application, appeal or other proceeding made or preferred to any officer or authority under the said Act and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, or other proceeding under this Act as if this Act had been in force on the date on which such application, appeal or other proceeding was made or preferred.

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THE SCHEDULE

(See section 3.)

Description of motor vehicles and rate of tax

A. *Vehicles for carrying passengers not plying for hire*

Rate of tax payable for the year.

I. *Vehicles other than omnibuses—*

- | | |
|--|--|
| (1) Motor cycles kept for the personal use of owners not being companies registered under the Companies Act, 1956. . . | Rs. 30 |
| (2) Motor cycle combinations kept for the personal use of owners not being companies registered under the Companies Act, 1956. . . | Rs. 40 |
| (3) Motor cars kept for the personal use of owners not being companies registered under the Companies Act, 1956 and invalid carriages. . . | <p>(a) Rs. 20 for every 200 kg. unladen weight or part thereof up to 600 kg.</p> <p>(b) Rs. 110 plus Rs. 20 for every 200 kg. unladen weight or part thereof, above 600 kg. up to 1,000 kg.</p> <p>(c) Rs. 150 plus Rs. 33 for every 200 kg. unladen weight or part thereof, above 1,000 kg. up to 1,200 kg.</p> |

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(The Schedule.)

Rate of tax payable for the year.

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|--|-----|--|
| | (d) | Rs. 183 plus Rs. 55 for every 200 kg. unladen weight or part thereof, above 1,200 kg. |
| (4) Motor cars owned by companies registered under the Companies Act, 1956 for carrying employees or other passengers. | (a) | Rs. 80 for every 200 kg. unladen weight or part thereof, up to 600 kg. |
| | (b) | Rs. 430 plus Rs. 80 for every 200 kg. unladen weight or part thereof, above 600 kg. up to 1,000 kg. |
| | (c) | Rs. 590 plus Rs. 120 for every 200 kg. unladen weight or part thereof, above 1,000 kg. up to 1,200 kg. |
| | (d) | Rs. 710 plus Rs. 215 for every 200 kg. unladen weight or part thereof, above 1,200 kg. |
| (5) Motor cycles owned by companies registered under the Companies Act, 1956 for carrying employees or other passengers. | .. | Rs. 70 |
| (6) Motor cycle combinations owned by companies registered under the Companies Act, 1956 for carrying employees or other passengers. | .. | Rs. 95 |

II. Omnibuses with seating capacity for—

- | | | |
|--------------------------------------|----|--|
| (a) Not more than 8 | .. | Rs. 360 |
| (b) More than 8 but not more than 20 | .. | Rs. 400 for 9 plus Rs. 44 for every additional seat beyond 9 and up to 20. |
| (c) More than 20 | .. | Rs. 917 for 21 plus Rs. 33 for every additional seat beyond 21. |

B. Vehicles for carrying passengers not plying for hire

1. State carriages with seating capacity for—

- | | | |
|---|----|--|
| (a) Not less than 8 but not more than 26 | .. | Rs. 600 for 8 plus Rs. 60 for every additional seat beyond 8 and up to 26. |
| (b) Not less than 27 but not more than 32 | .. | Rs. 1,725 for 27 plus Rs. 45 for every additional seat beyond 27 and up to 32. |
| (c) 33 or more | .. | Rs. 1,980 for 33 plus Rs. 30 for every additional seat beyond 33. |

(The Schedule.)

	<i>Rate of tax payable for the year.</i>
2. Vehicles other than stage carriages with seating capacity for—	
(a) Not more than 4:	
3 wheelers	.. Rs. 200
4 wheelers	.. Rs. 300
(b) More than 4	.. Rs. 360 for 5 plus Rs. 60 for every additional seat beyond 5.

C. Vehicles for transport of goods

(a) Up to 2,000 kg. registered laden weight	.. Rs. 250
(b) Exceeding 2,000 kg. but not exceeding 4,000 kg. registered laden weight.	Rs. 500
(c) Exceeding 4,000 kg. but not exceeding 6,000 kg. registered laden weight.	Rs. 1,050
(d) Exceeding 6,000 kg. but not exceeding 8,000 kg. registered laden weight.	Rs. 1,450
(e) Exceeding 8,000 kg. but not exceeding 10,000 kg. registered laden weight.	Rs. 2,100
(f) Exceeding 10,000 kg. but not exceeding 12,000 kg. registered laden weight.	Rs. 2,950
(g) Exceeding 12,000 kg. but not exceeding 13,000 kg. registered laden weight.	Rs. 3,550
(h) Exceeding 13,000 kg. but not exceeding 14,000 kg. registered laden weight.	Rs. 4,000
(i) Exceeding 14,000 kg. but not exceeding 15,000 kg. registered laden weight.	Rs. 4,400
(j) Exceeding 15,000 kg. registered laden weight	.. Rs. 4,400 plus Rs. 110 for every additional 250 kg. registered laden weight or part thereof, above 15,000 kg.

D. Tractors not used solely for agricultural purposes

(a) Up to 500 kg. unladen weight	.. Rs. 220.
(b) Exceeding 500 kg. but not exceeding 2,000 kg. unladen weight.	Rs. 220 plus Rs.55 for every additional 250 kg. or part thereof, above 500 kg.
(c) Exceeding 2,000 kg. but not exceeding 4,000 kg. unladen weight.	Rs. 550 plus Rs.66 for every additional 250 kg. or part thereof, above 2,000 kg.
(d) Exceeding 4,000 kg. but not exceeding 8,000 kg. unladen weight.	Rs. 1,078 plus Rs. 220 for every additional 250 kg. or part thereof, above 4,000 kg.

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(The Schedule.)

(e) Exceeding 8,000 unladen weight	..	Rs. 4,598 puls Rs. 275 for every additional 250 kg. or part thereof, above 8000 kg.
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E. Trailers

(a) Up to 2,000 kg. registered laden weight	..	Rs. 245
(b) Exceeding 2,000 kg. but not exceeding 4,000 kg. registered laden weight.		Rs. 450
(c) Exceeding 4,000 kg. but not exceeding 6,000 kg. registered laden weight.		Rs. 700
(d) Exceeding 6,000 kg. but not exceeding 8,000 kg. registered laden weight.		Rs. 1,000
(e) Exceeding 8,000 kg. but not exceeding 10,000 kg. registered laden weight.		Rs. 1,500
(f) Exceeding 10,000 kg. but not exceeding 12,000 kg. registered laden weight.		Rs. 2,200
(g) Exceeding 12,000 kg. but not exceeding 13,000 kg. registered laden weight.		Rs. 2,700
(h) Exceeding 13,000 kg. but not exceeding 14,000 kg. registered laden weight.		Rs. 3,050
(i) Exceeding 14,000 kg. but not exceeding 15,000 kg. registered laden weight.		Rs. 3,400
(j) Exceeding 15,000 kg. registered laden weight	..	Rs. 3,400 puls Rs. 86 for every additional 250 kg. registered laden weight or part thereof, above 15,000 kg.

