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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 929-L.—2nd July, 2012.—The Governor having been pleased to order, under rule 66 of the

Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Kolkata Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 22 of 2012

**THE WEST BENGAL MOTOR VEHICLES TAX
(AMENDMENT) BILL, 2012.**

**A
BILL**

to amend the West Bengal Motor Vehicles Tax Act, 1979.

WHEREAS it is expedient to amend the West Bengal Motor Vehicles Tax Act, 1979, for the purposes and in the manner hereinafter appearing,

West Ben. Act
IX of 1979.

It is hereby enacted in the Sixty-third Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement.

1. (1) This Act may be called the West Bengal Motor Vehicles Tax (Amendment) Act, 2012.

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

*The West Bengal Motor Vehicles Tax (Amendment) Bill, 2012.**(Clauses 2, 3.)*

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

2. In sub-section (2) of section 4 of the West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the principal Act),—

(1) in clause (d),—

- (a) for the words “, not being a transport vehicle,”, the words, figures and brackets “, not being a transport vehicle or motor cycle or motor cycle combination or motor car and omnibus (with seats up to 14),” shall be substituted;
- (b) for the words ‘at the rate specified in Part I under the sub-heading “A. Vehicles for carrying passengers not plying for hire or reward:” under the heading “Description of Motor Vehicles And Rate of Tax” in the Schedule’, the words “at the rate specified in the Schedule” shall be substituted;
- (c) for the words “In such case, tax shall be realised for a period of one year preceding the date of interception of such vehicle together with a fine of an equivalent sum, in addition to realisation of tax for a further period of one year from the date of interception of such vehicle without fine.”, the words “In such case, the tax shall be realised for a period of one year preceding the date of interception of such vehicle together with a fine of twenty-five *per centum* of the amount of tax:” shall be substituted;

(2) to clause (d), 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.”.

Amendment of
Schedule.

3. In Schedule to the principal Act,—

(1) in the heading “Description of Motor Vehicles And Rate of Annual Tax”,—

- (a) sub-heading “A. Vehicles for carrying passengers not plying for hire or reward:” shall be omitted;
- (b) item (2) and the entries relating thereto shall be omitted;
- (c) in item (3),—
 - (i) clause (a) and the entries relating thereto shall be omitted;
 - (ii) in the entry in clause (b), for the words and figures “capacity beyond 10”, the words and figures “capacity beyond 14” shall be substituted;

(2) after item (2) of sub-heading “B. Vehicles for carrying passengers plying for hire or reward:”, the following item and entries relating thereto shall be inserted:—

“(3) Tourist taxi, luxury taxi or contract carriages with seats up to 14 and registered as transport vehicle in West Bengal and covered by any contract carriage permit issued by the authority—

(a) with seating capacity up to 7 1.2 *per centum* of the value of vehicle or Rs. 8,000, whichever is higher;

(b) with seating capacity beyond 7 1.2 *per centum* of the value of vehicle or Rs. 14,000, whichever is higher;”;

The West Bengal Motor Vehicles Tax (Amendment) Bill, 2012.

- (3) for sub-heading “C. Goods carriages (including those owned by Motor Training Schools):”, the following sub-heading shall be substituted:—
“C. Goods carriages (including those owned by Motor Training Schools and Articulated Trailers):”;
- (4) for the sub-heading “E. Articulated Trailers:” and entries relating thereto shall be omitted;
- (5) for item (c) of the sub-heading H, the following item shall be substituted:—
“(c) Light motor vehicles (excluding motor cars and omnibuses with seats up to 14 and not registered as transport vehicle, and Tourist Taxi, Luxury Taxi or Contract Carriages with seats upto 14)”;
- (6) for the sub-heading “I. Special tax for different categories of air-conditioned vehicles:”, the following sub-heading shall be substituted:—
“I. Special tax for different categories of air-conditioned vehicles (excluding motor cars and omnibuses with seats up to 14 and not registered as transport vehicle, and Tourist Taxi, Luxury Taxi or Contract Carriages with seats upto 14,)”.

STATEMENT OF OBJECTS AND REASONS.

It is considered necessary and expedient to make, among others, the following amendments in the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act XIX of 1979) (hereinafter referred to as the said Act), in order to streamline the practice of revenue collection from Contract Carriages such as Luxury Taxi/Tourist Taxi at the annual rate based upon ex-showroom prices keeping parity with the changes in West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, proposed in another Bill and to revise the rate of annual tax of Articulated Trailer making it at par with other goods vehicles, and to ensure effective implementation of the provisions of the said Act, namely:—

- (a) introducing the new rate of tax on Contract Carriages (Tourist Taxi, Luxury Taxi and Omnibuses with seats upto 14) computed on the basis of the value of the vehicle by way of making amendment in the Schedule to the said Act;
- (b) exempting ‘Dealer tax’ and ‘Special tax’ on Contract Carriages (Tourist Taxi, Luxury Taxi and Omnibuses with seats upto 14), by way of making amendments of the Schedule to the said Act;
- (c) making rate of tax of Articulated Trailer at par with other goods vehicles by way of making amendments of the Schedule to the said Act to encourage registration and use of multi-axle vehicles in the State;
- (d) withdrawing the scope of payment of tax at annual rate for motor cycle and motor cycle combination and cars and omnibuses (not being transport vehicles having seats not more than 14), by way of making amendment in the Schedule to the said Act;
- (e) making necessary amendments in the substantive provision of collecting tax and penalty from the non-transport vehicles registered in other State and kept for use in this State temporarily.

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.

MADAN MITRA,
Member-in-charge.

By order of the Governor,

MALAY MARUT BANERJEE,
Secy. to the Govt. of West Bengal,
Law Department.