

## **West Bengal Additional Tax And One-Time Tax On Motor Vehicles (Amendment) Act, 2008**

**17 of 2008**

**[11 August 2008]**

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## **West Bengal Additional Tax And One-Time Tax On Motor Vehicles (Amendment) Act, 2008**

**17 of 2008**

**[11 August 2008]**

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 Ben. Act XIX of 1989), for the purposes and in the manner hereinafter appearing; It is hereby enacted in the Fifty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows :- \* Published in the Kolkata Gazette, Extraordinary, Part III, dated 11th August, 2008, vide Notification No. 1299-L, dated 11.08.2008.

### **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, 2008.
- (2) It shall come into force on such date as the State Government

may, by notification in the Official Gazette, appoint.

## **2. Amendment Of Section 2 Of West Ben. Act Xix Of 1989 :-**

In subsection (1) of 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) in clause (e), for the words "or invalid carriage", the words "or invalid carriage and includes battery operated motor car" shall be substituted;

(2) in clause (f), for the words and figures "Motor Vehicles Act, 1988" (59 of 1988), the words and figures "Motor Vehicles Act, 1988 and includes battery operated motor cycle" shall be substituted;

(3) in clause (g), for the words and figures "Motor Vehicles Act, 1988", the words and figures "Motor Vehicles Act, 1988 and includes battery operated motor vehicles" shall be substituted;

(4) in clause (h), for the words and figures "Motor Vehicles Act, 1988" (59 of 1988), the words and figures "Motor Vehicles Act, 1988 and includes battery operated omnibus" shall be substituted.

## **3. Amendment Of Section 9A :-**

In section 9A of the principal Act,-

(1) in the marginal note, for the words "Owner of motor cycle", the words "Owner of motor cycle other than battery operated motor cycle" shall be substituted:

(2) in sub-section (1),-

(a) for the words "owner of any motor cycle", the words "owner of any motor cycle other than battery operated motor cycle," shall be substituted;

(b) for the words "the motor cycle", the words "such motor cycle" shall be substituted;

(3) in sub-section (2), for the words "in respect of a motor cycle", the words "in respect of a motor cycle other than battery operated motor cycle" shall be substituted;

(4) in sub-section (4),-

(a) for the words "the owner of a motor cycle", the words "the owner of a motor cycle other than battery operated motor cycle," shall be substituted;

(b) for the words "the motor cycle", occurring in two places, the words "such motor cycle" shall be substituted.

#### **4. Insertion Of New Section After Section 9A :-**

After section 9A of the principal Act, the following section shall be inserted:-

"9AA. Owner of battery operated motor cycle or motor cycle combination to pay life-time tax.-

(1) The owner of any battery operated motor cycle or motor cycle combination as described in Part I of Schedule V, shall pay a life-time tax at the rate specified therein against such motor cycle or motor cycle combination.

(2) If such life-time tax in respect of a battery operated motor cycle or motor cycle combination has already been paid under the provision of sub-section (1) and the said battery operated motor cycle or motor cycle combination is removed from West Bengal on change of address or on cancellation of registration, the owner of such battery operated motor cycle or motor cycle combination shall be entitled to claim refund at the rate specified in Part II of Schedule V.

(3) The life-time tax payable under sub-section (1) shall be paid for the year for which it is due and the mode of payment shall be such as is laid down in section 10."

#### **5. Amendment Of Section 9B :-**

In section 9B of the principal Act,-

(1) in the marginal note, for the words "motor cars, omnibuses, etc.", the words "motor cars, omnibuses other than battery operated motor cars, omnibuses, etc.," shall be substituted;

(2) in sub-section (1),-

(a) for the words "motor cars and omnibuses," the words "motor cars and omnibuses other than battery operated motor cars and omnibuses," shall be substituted;

(b) for the words "at the rates specified in the said Schedule", the words, letters and brackets "at the rates specified in item A (for first time registration only), and in item B, of Part I of the said Schedule" shall be substituted;

(3) in sub-section (2),-

(a) for the words "owner of any motor vehicle," the words "owner of any motor vehicle other than battery operated motor vehicle," shall be substituted;

(b) for the words "the motor vehicle," the words "such motor vehicle" shall be substituted;

- (4) in sub-section (3), for the words "owner of any motor vehicle," the words "owner of any motor vehicle other than battery operated motor vehicle," shall be substituted;
- (5) in sub-section (5), in clause (a), for the words "a motor vehicle", the words "a motor vehicle other than battery operated motor vehicle" shall be substituted;
- (6) in sub-section (7),-
- (a) for the words "dealer of motor vehicles", the words "dealer of motor vehicles other than battery operated motor vehicles" shall be substituted;
- (b) for the words "of motor vehicles", the words "of such motor vehicles" shall be substituted;
- (c) for the words "the motor vehicles", the words "such motor vehicles" shall be substituted;
- (7) in sub-section (8), for the words "owner of a motor vehicle," the words "owner of a motor vehicle other than battery operated motor vehicle," shall be substituted.

## **6. Insertion Of New Section After Section 9B :-**

After section 9B of the incipal Act, the following section shall be inserted:-

"9BA. One-time tax on battery operated motor cars or omnibuses, etc., and special tax.-

(1) A one-time tax for a period of five years shall be leviable on battery operated motor cars and omnibuses, not being transport vehicles, as described in Part I of Schedule VI, at the rates specified in the said Schedule.

(2) If such one-time tax in respect of a battery operated motor vehicle has already been paid under the provision of sub-section (1) and the said battery operated motor vehicle is removed from West Bengal on change of address or on cancellation of registration, the owner of such battery operated motor vehicle shall be entitled to claim refund at the rate specified in Part II of Schedule VI.

(3) The one-time tax payable under sub-section (1) shall be paid for the year for which it is due and the mode of payment shall be such as is laid down in section 10.

(4) The State Government may require the manufacturer or the dealer of the battery operated motor vehicles to furnish to it the names and addresses of purchasers of such motor vehicles and also the prices at which such battery operated 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.

(5) Every owner of a battery operated motor vehicle registered under the Motor Vehicles Act, 1988 (59 of 1988), and every person who owns, keeps in his possession or under his control, any such battery operated motor vehicle, shall, in addition to the one-time tax payable under subsection (1), pay a special tax at the rate specified in Part I of Schedule VI, if such battery operated motor vehicle is air-conditioned."

## **7. Amendment Of Section 10 :-**

In section 10 of the principal Act, in subsection (1), for the words and letters "in Schedules I, III or IV", the words and letters "in Schedules I, III, IV, V and VI" shall be substituted.

## **8. Amendment Of Section 11 :-**

In section 11 of the principal Act, for the words, figures and letters "under section 9B or life time tax under section 9A", the words, figures and letters "under section 9B or section 9BA or life-time tax under section 9A or section 9AA" shall be substituted.

## **9. Amendment Of Section 21 :-**

In section 21 of the principal Act,-

(a) for the words, figures, letter and brackets "life-time tax under subsection (2) of section 9A", the words, figures, letters and brackets "life-time tax under sub-section (2) of section 9A or sub-section (2) of section 9AA," shall be substituted;

(b) for the words, figures, letter and brackets "one-time tax under subsection (5) of section 9B", the words, figures, letters and brackets "one-time tax under sub-section (5) of section 9B or sub-section (2) of section 9BA" shall be substituted.

## **10. Amendment Of Schedule Iv :-**

In Schedule IV to the principal Act, for Part I, the following Part shall be substituted:-

"PART I

A. One-time tax for a period of five years on motor cars and omnibuses (not being transport vehicles) for first time registration only and on motor cars and omnibuses (not being transport vehicles) for change of address or assignment of fresh registration

mark on removal from any State other than West Bengal

SI. No.	Description of motor vehicles	Engine capacity	One-time tax payable (Rs.)	Special tax as one-time tax payable (Rs.)
(1)	(2)	(3)	(4)	(5)
1.	Motor cars and omnibuses owned by individual or societies registered under the West Bengal Societies Registration Act, 1961 (West Ben. Act XXVI of 1961) or any organization having exemption from income tax	(a) Engine capacity up to 900 cc	10550.00	4000.00
		(b) Engine capacity beyond 900 cc and up to 1490 cc	13900.00	7500.00
		(c) Engine capacity beyond 1490 cc and up to 2000 cc	21800.00	10000.00
		(d) Engine capacity beyond 2000 cc and up to 2500 cc	28000.00	12500.00
		(e) Engine capacity beyond 2500 cc	30000.00	15000.00
2.	Motor cars and omnibuses owned by others	(a) (b) Engine capacity up to 900 cc	11900.00	4000.00
		Engine capacity beyond 900 cc and up to 1490 cc	15250.00	7500.00
		(c) Engine capacity beyond 1490 cc and up to 2000 cc	24500.00	10000.00
		(d) Engine capacity beyond 2000 cc and up to 2500 cc	30000.00	12500.00
		(e) Engine capacity beyond 2500 cc	32000.00	15000.00

Note.-A special tax at the rate specified in column (5) shall be required to be paid as one-time tax of a motor vehicle, if such motor vehicle is air-conditioned as provided in sub-section (8) of section 9B.

B. One-time tax for a period of five years on motor cars and omnibuses (not being transport vehicles) other than motor cars and omnibuses mentioned in item A

SI. No.	Description of motor vehicles	Engine Capacity	One-time tax payable (Rs.)	Special tax as one-time tax payable (Rs.)
(1)	(2)	(3)	(4)	(5)
1.	Motor cars and omnibuses owned by individual or	(a) Engine capacity up to 900 cc	8550.00	4000.00

	societies registered under the West Bengal Societies Registration Act, 1961 (West Ben. Act XXVI of 1961) or any organisation having exemption from income tax	(b) Engine capacity beyond 900 cc and up to 1490 cc	9900.00	7500.00
		(c) Engine capacity beyond 1490 cc and up to 2000 cc	15300.00	10000.00
		(d) Engine capacity beyond 2000 cc	20000.00	12500.00
2.	Motor cars and omnibuses owned by others	(a) Engine capacity up to 900 cc	9900.00	4000.00
		(b) Engine capacity beyond 900 cc and up to 1490 cc	11250.00	7500.00
		(c) Engine capacity beyond 1490 cc and up to 2000 cc	18000.00	10000.00
		(d) Engine capacity beyond 2000 cc	22000.00	12500.00

Note.-A special tax at the rate specified in column (5) shall be required to be paid as one-time tax of a motor vehicle, if such motor vehicle is air-conditioned as provided in sub-section (8) of section 9B."

### **11. Addition Of New Schedules After Schedule Iv :-**

After Schedule IV to the principal Act, the following Schedules shall be added:-

"SCHEDULE V

(See section 9AA)

PART I

SI. No.	Power of battery operated motor cycle	Life-time tax payable (Rs.)
(1)	(2)	(3)
1.	Power of battery operated motor cycle and motor cycle combination beyond 0.25 KW and up to 0.35 KW	1560.00
2.	Power of battery operated motor cycle and motor cycle combination beyond 0.35 KW and up to 0.50 KW	3125.00
3.	Power of battery operated motor cycle and motor cycle combination beyond 0.50 KW and up to 0.75 KW	4685.00
4.	Power of battery operated motor cycle and motor cycle combination beyond 0.75 KW.	6250.00

PART II

Rate of refund under section 9AA of life-time tax on battery operated motor cycle

and motor cycle combination in case of removal of such battery operated motor cycle and motor cycle combination from West Bengal on change of address or on cancellation of registration

SI. No.	Period elapsed after payment of lifetime tax	Life-time tax refundable on battery operated motor cycle having power beyond 0.25 KW and up to 0.35 KW	Life-time tax refundable on battery operated motor cycle having power beyond 0.35 KW and up to 0.50 KW	Life-time tax refundable on battery operated motor cycle having power beyond 0.50 KW and up to 0.75 KW	Life-time tax refundable on battery operated motor cycle having power beyond 0.75 KW
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
1.	New up to 1 year	1460.00	2925.00	4375.00	5835.00
2.	Between 1 and 2 years	1360.00	2725.00	4065.00	5420.00
3.	Between 2 and 3 years	1260.00	2525.00	3755.00	5000.00
4.	Between 3 and 4 years	1160.00	2325.00	3445.00	4585.00
5.	Between 4 and 5 years	1050.00	2125.00	3135.00	4170.00
6.	Between 5 and 6 years	960.00	1925.00	2825.00	3755.00
7.	Between 6 and 7 years	830.00	1675.00	2485.00	3330.00
8.	Between 7 and 8 years	725.00	1475.00	2165.00	2900.00
9.	Between 8 and 9 years	625.00	1250.00	1850.00	2475.00
10.	Between 9 and 10 years	525.00	1050.00	1540.00	2060.00
11.	Between 10 and 11 A	425.00	850.00	1230.00	1645.00
12.	Between 11 and 12 years	Rs. 325.00	Rs. 650.00	Rs. 920.00	Rs. 1230.00
13.	Between 12 and 15 years	225.00	450.00	610.00	815.00
14.	After 15 years	125.00	250.00	390.00	585.00



(See section 9BA)

**PART I**

One-time tax for a period of five years on battery operated motor cars and omnibuses (not being transport vehicles)

SI. No.	Power of battery operated motor cars and omnibuses	One-time tax payable (Rs.)	Special tax as one-time tax payable (Rs.)
(1)	(2)	(3)	(4)
1.	Power of battery operated motor cars and omnibuses up to 2.5 KW	8550.00	4000.00
2.	Power of battery operated motor cars and omnibuses beyond 2.5 KW	13500.00	7500.00

Note.-A special tax at the rate specified in column (4) shall be required to be paid as one-time tax of a battery operated motor vehicle, if such battery operated motor vehicle is air-conditioned as provided in sub-section (5) of section 9BA.

**PART II**

Rate of refund under section 9BA of one-time tax on battery operated motor cars and omnibuses in case of removal of such motor cars and 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 car or omnibus is-

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