

## **WEST BENGAL ADDITIONAL TAX AND ONE-TIME TAX ON MOTOR VEHICLES ACT, 1989**

**19 of 1989**

**[16th September, 1989]**

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## **WEST BENGAL ADDITIONAL TAX AND ONE-TIME TAX ON MOTOR VEHICLES ACT, 1989**

**19 of 1989**

**[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 :-**

<sup>1</sup>[In this Act], 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;

### **2**

(1a) "ambulance or clinic van" means an omnibus or motor vehicle adapted to be used as such for carrying patients or other medical purpose;

### **3**

(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.

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 <sup>4</sup>[the Motor Vehicles Act, 1988], 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;

**5**

(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;

**5**(d1) "Limited Service bus" means an omnibus plying under a stage carriage permit and designated as limited service bus by the permit issuing authority;

(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 **7**[the Motor Vehicles Act, 1988];

(g) "motor vehicle" means the motor vehicle as defined in **6**[the Motor Vehicles Act, 1988];

(h) "omnibus" means an omnibus as defined in **6**[the Motor Vehicles Act, 1988];

(i) "one-time tax" means the tax imposed under this Act and leviable in respect of motor vehicles as shown in Sechedule II;

(j) "permit" means the permit as defined in **6**[the Motor Vehicles Act, 1988];

(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 **6**[the Motor Vehicles Act, 1988] 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 **12**[\* \* \*];

(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  
**13** [shall have same meaning as in the Motor Vehicles Act, 1988].

1. Words subs, for the words, figure and brackets "(1) In this Act" by W.B. Act 5 of 1992. w.e.f. 25.11.91.

2. Clause (1a) ins. by W.B. Act 5 of 1992, w.e.f. 25.11.91.

3. Clause (1b) ins. by W.B. Act 8 of 1999 w.e.f. 22.07.1999.

4. Words and figures subs, for the words and figures "the Motor Vehicles Act. 1939;" by W.B. Act 5 of 1992. w.e.f. 25.11.91.

5. Present clauses (d) and (d1) subs, for previous clause (d) by W.B. 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 under a 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;

7. Words and figures subs, for the words and figures "the Motor Vehicles Act. 1939;" by W.B. Act 5 of 1992.

12. The words "or a tractor used solely for agricultural purposes" omitted by W.B. Act 5 of 1992 w.e.f. 25.11.91.

13. Words and figures subs, 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 7 [under section 43 of the Motor Vehicles Act, 1988,] 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.

(IA) 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 (f) of serial 1 under the heading "B. Motor Vehicles (for carrying passengers) plying for hire:" in Schedule I to this Act.

**1**(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.

(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 (f) 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.

<sup>2</sup>(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 :

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.

<sup>3</sup>(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.

**3** (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) :

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.

1. Sub-sec. (2) subs, 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, increase the rate of tax specified in Schedule I."

2. Clause (d) ins. by W.B. Act 8 of 199 w.e.f. 24.10.1989.

3. Clauses (e) and (f) ins. by W.B. Act 8 of 1999 w.e.f. 11.06.1991.

#### **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 <sup>1</sup> [under sub-section (6) of section 88 of the Motor Vehicles Act, 1988.].

1. Words subs, 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 <sup>1</sup>[under section 43 of the Motor Vehicles Act, 1988,] 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 <sup>2</sup> [for periods of three months] 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.

1. Words subs, for the words and figures "under section 25 of the Motor Vehicles Act, 1939" by W.B. Act 5 of 1992.

2. Words subs for the words "for quarterly periods of three calendar months" by W.B. Act 5 of 1992.

**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 :-**

(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 :-**

(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 12b[or Schedule III or ScheduleIV] 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;

<sup>1</sup> (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:

(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

(ii) for the delay from sixteenth day to 25% of the forty-fifth day after the expiry of the tax payable day on which the additional tax or one-time tax becomes payable

(iii) for the delay from forty-sixth day to 50% of the seventy-fifth day after the expiry of the tax payable day on which the additional tax or one-time tax becomes payable

(iv) for the delay for more than seventy-five the amount equal days after the expiry of the day on to the amount of which the additional tax or one-time the payable. tax becomes payable

1. Clause (b) subs, by W.B. Act 43 of 1994, which was earlier as under :

### **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 (6) 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.

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(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

(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.

1. Sub-section (3) ins. by W.B. Act 43 of 1994.

## **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 (6) of sub-section (2) of section 10 15[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.]

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(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.

(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.

(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.

1. Sub-sec. (2) Subs, 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 area the vehicle has been seized."