

Bihar Motor Vehicles Taxation (Validation) Act, 1995**6 of 1995**

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Bihar Motor Vehicles Taxation (Validation) Act, 1995**6 of 1995**

An Act to validate the imposition and collection of penalty under the Bihar and Orissa Motor Vehicles Taxation Rules, 1930. Be it enacted by the Legislature of the State of Bihar in the Forty-Sixth year of the Republic of India as follows:- 1. Published in Bihar Gazette dated 19.7.1995.

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Bihar Motor Vehicles Taxation (Validation) Act, 1995.
- (2) It shall extend to the whole of the State of Bihar.
- (3) It shall be deemed to have come into force with effect from 8th January, 1979.

2. Imposition Of Extra-Tax On Defaulter :-

Any person or persons, who was or where liable to pay tax and or additional tax under sub-section (1) or sub-section (1A) of Section 6 of the Bihar & Orissa Motor Vehicles Taxation Act, 1930 (since repealed), and has or have failed to pay the same within the time as provided under the said Act or the Rules made thereunder, shall be liable to pay, in addition to the amount of the said tax or taxes, a sum of 50% of the said amount of the tax or taxes calculated up to the month of payment.

3. Validation Of Imposition Of Penalty Under Rule 3B Of Bihar & Orissa Motor Vehicles Taxation Rules, 1930 (As Amended From Time To Time) :-

(1) Rule 3B of the Bihar and Orissa Motor Vehicles Taxation Rules, 1930, as amended from time to time and shall be deemed always to have been valid as if the provisions contained therein have been enacted by the Legislature of the State and such provision shall be deemed to have remained in force till 1st December, 1993.

(2) Notwithstanding any judgment, decree or order of any Court-

(a) any amount paid, collected or recovered or purported to have been paid, collected or recovered as penalty under the provisions of Rule 3B of the Bihar & Orissa Motor Vehicles Taxation Rules, 1930, as amended from time to time, during the period beginning from 6th January, 1979 and ending on 1st December, 1993, shall be deemed to have been validly levied, paid, collected or recovered under the provisions of this Act; and

(b) any proceeding commenced or purported to have been commenced for the imposition on penalties or recovery of any amount as penalty under the provisions of the aforesaid Rule 3B during the period specified in clause (a) shall be deemed to have been commenced and conducted in accordance with the provisions of this Act read with the Bihar Motor Vehicles Taxation Act, 1994 (Bihar Act 8, 1994) and where not already completed shall be continued in accordance with the provisions of this Act read with the Bihar Motor Vehicles Taxation Act, 1994.

4. Removal Of Doubt :-

For removal of doubts, it is hereby declared that it shall be lawful for the authorities to realise any sum due under Rule 3B of Bihar and Orissa Motor Vehicles Taxation Rules, 1930 as amended from time to time and it shall be deemed to be legally imposed and realisable under this Act. It is further clarified that no person on whom penalty under Rule 3B has already been imposed, and realised shall be liable for any further payment under the said Rule.