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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. 140-L.— 8th February, 2024.—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. 3 of 2024**THE WEST BENGAL ADDITIONAL TAX AND ONE-TIME TAX ON
MOTOR VEHICLES (AMENDMENT) BILL, 2024.****A
BILL**

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, for the purposes and in the manner hereinafter appearing;

West Ben. Act
XIX of 1989.

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

1. (1) This Act may be called the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 2024.

*The West Bengal Additional Tax and One-time Tax on
Motor Vehicles (Amendment) Bill, 2024.*

(Clauses 2, 3.)

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

Amendment of
section 9BB of
West Ben. Act
XIX of 1989.

2. In section 9BB of the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (hereinafter referred to as the principal Act), for sub-section (1), the following sub-section shall be substituted:—

“(1) The owner of any motor car and omnibus (with seats up to 14 and not registered as transport vehicle), other than battery operated motor vehicle, shall be liable to pay either life-time tax or one-time tax at the rate specified in Part IA or Part IAA, as the case may be, of Schedule IV, at the time of payment of tax.”.

Amendment of
Schedule IV.

3. In Schedule IV of the principal Act, after Part IA, the following Part shall be inserted:—

“Part IAA

Life-time tax on motor cars and omnibuses (with seats up to 14 seats and not registered as transport vehicle) where life-time tax is not paid at the time of first registration in West Bengal.

Sl. No.	Description of motor vehicles	Rate of life-time tax
(1)	(2)	(3)
1.	Motor cars and omnibuses (with seats up to 14 seats and not registered as transport vehicle) where life-time tax is not paid at the time of first registration in West Bengal.	(a) 7.5% of the value of the vehicle subject to a minimum of rupees 30,000/- up to engine capacity of 900 cc.; (b) rupees 45,000/- for engine capacity of more than 900 cc. but up to 1490 cc.; (c) rupees 60,000/- for engine capacity of more than 1490 cc. but up to 2000 cc.; and (d) rupees 75,000/- for engine capacity of more than 2000 cc.”.

*The West Bengal Additional Tax and One-time Tax on
Motor Vehicles (Amendment) Bill, 2024.*

STATEMENT OF OBJECTS AND REASONS.

It has been proposed to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (West Ben. Act XIX of 1989), for the purpose of making, *inter alia*, provision for payment of life-time tax or one-time tax on the motor cars and omnibuses (with seats up to 14 seats and not registered as transport vehicle) other than battery operated motor vehicle.

2. The Bill has been framed with the above object in view.
3. There is no implication involved in the Bill regarding financial expenditure.

KOLKATA,
The 6th February, 2024.

SNEHASIS CHAKRABORTY,
Member-in-charge.

By order of the Governor,

PRADIP KUMAR PANJA,
*Pr. Secy. to the Govt. of West Bengal,
Law Department.*