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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 461-L.—23rd April, 2024.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

**West Bengal Act VIII of 2024**

**THE WEST BENGAL MOTOR VEHICLES TAX  
(AMENDMENT) ACT, 2024.**

*[Passed by the West Bengal Legislature.]*

*[Assent of the Governor was first published in the Kolkata Gazette,  
Extraordinary, of the 23rd April, 2024.]*

*An Act 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 Seventy-fifth 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, 2024.

*The West Bengal Motor Vehicles Tax  
(Amendment) Act, 2024.*

(Sections 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 4 of  
West Ben. Act IX  
of 1979.

2. In section 4 of the West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the principal Act), in sub-section (1),—

(1) in the first proviso, the words “A rebate of five *per cent.* shall be allowed if the tax is however paid for the year in advance” shall be omitted;

(2) after the last proviso, the following proviso shall be added:—

“Provided also that in the case of following transport vehicles, tax is to be realised in the following manner:—

Type of vehicle	Rate of tax	Rebate admissible
Three-Wheeler Passenger Vehicles, Three-Wheeler Goods Vehicles, E-rickshaws, E-carts, Tractors, Agricultural Trailers, Construction Equipment Vehicles and Light Goods Vehicles having registered laden weight up to 6,000 kgs., registered as transport vehicles.	Tax to be paid mandatorily in yearly mode; payment in quarterly mode shall not be admissible. The tax shall be liable to be paid for a period not less than one year at a time at the time of first registration or later.	(a) A rebate @ 15% (fifteen <i>per centum</i> ) shall be allowed if the tax is paid for three years in advance; (b) A rebate @ 30% (thirty <i>per centum</i> ) shall be allowed if the tax is paid for five years in advance; and (c) A rebate @ 40% (forty <i>per centum</i> ) shall be allowed if the tax is paid for ten years or above in advance.”.

(3) after the last proviso so added, the following note shall be inserted:—

“*Note.*— For other vehicles registered as transport vehicles, the Taxing Officer may allow payment of tax for three months at such rate and in such manner as is prevailing now. Such tax shall not exceed a quarter of the tax payable for the year and a rebate option as mentioned in this section and as opted for by the vehicle owner will be admissible.”.

Amendment of  
Schedule.

3. In the Schedule of the principal Act, under the heading “B. Vehicle for carrying passengers plying for hire or reward:”, in item (3), after serial No. (b), the following serial No. and entry relating thereto shall be added:—

“(c) with seating capacity up to 5 and engine capacity up to 650 cc. (including quadric cycle)	1.2 <i>per centum</i> of the value or Rs. 4,000/- whichever is higher;
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*Note.*— A rebate @ 15% (fifteen *per centum*) shall be allowed if the tax is paid for three years in advance, a rebate @ 30% (thirty *per centum*) shall be allowed if the tax is paid for five years in advance and a rebate @ 40% (forty *per centum*) shall be allowed if the tax is paid for ten years or above in advance.”.

By order of the Governor,

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