



Government of Bengal  
Legislative Department

Bengal Act I of 1932

The Bengal  
Motor Vehicles Tax Act  
1932

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# Bengal Act I of 1932.

## THE BENGAL MOTOR VEHICLES TAX ACT, 1932.

[Published in the Calcutta Gazette of the 24th March, 1932.]

*An Act to provide for the imposition and levy of a tax on motor vehicles in Bengal.*

WHEREAS it is expedient to raise funds for additional expenditure on roads in Bengal and for that purpose to impose a tax on motor vehicles in Bengal ;

Preamble.

AND WHEREAS the previous sanction of the Governor General under sub-section (3) of section 80A of the Government of India Act has been obtained to the passing of this Act.

5 & 6 Geo.  
V, c. 81 ; 6  
& 7 Geo  
V, c. 37 ; 9  
& 10 Geo.  
V, c 101.

It is hereby enacted as follows :—

1. (1) This Act may be called the Bengal Motor Vehicles Tax Act, 1932.

Short title,  
commencement  
and extent.

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

(3) It extends to the whole of Bengal.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(1) “ certificate of registration ” means a certificate of registration of a motor vehicle issued under the Indian Motor Vehicles Act, 1914 ;

(2) “ registering authority ” means the authority empowered under the Indian Motor Vehicles Act, 1914, to register motor vehicles ;

(3) “ motor vehicle ” includes a vehicle, carriage or other means of conveyance propelled or which may be propelled, on a road by electrical or mechanical power either entirely or partially

(Sections 3, 4.)

- (4) "prescribed" means prescribed by rules made under this Act ;
- (5) "the tax" means the tax imposed under this Act ; and
- (6) "Taxing Officer" means an officer appointed under section 3.

Appointment  
of Taxing  
Officers.

3. The Local Government may, by notification in the *Calcutta Gazette*, appoint such persons or agency as it thinks fit to be Taxing Officers and may in such notification specify the areas within which such officers shall exercise the powers conferred and perform the duties imposed on them by or under this Act.

Imposition of  
tax.

4. (1) As from the first day of April, 1932, a tax at the rate specified in the First Schedule shall be imposed on all motor vehicles kept or used in Bengal.

(2) The tax imposed under sub-section (1) shall be payable annually in advance by the person who keeps or uses a motor vehicle :

Provided that the tax may be paid for one or more quarterly periods, on payment for each such quarterly period of one quarter of the annual rate of the tax.

\* (3) If a Taxing Officer is satisfied that a motor vehicle has not been kept or used for the whole of a quarterly period in any year he shall refund or remit in respect of the said vehicle one-twelfth of the annual rate of the tax for every complete calendar month during which the said vehicle has not been kept or used:

(4) Notwithstanding anything contained in the Indian Motor Vehicles Act, 1914, or any rules made thereunder a certificate of registration shall not be granted or renewed in respect of any motor vehicle until the tax in respect of such vehicle is paid, and a certificate of registration shall not be granted or renewed in respect of any motor vehicle for a period exceeding the period for which the tax has been paid in respect of such vehicle, and the certificate of registration of a motor vehicle in force at the date of the commencement of this Act shall be deemed to be cancelled unless the tax imposed under sub-section (1) is paid to the Taxing Officer within three months of such tax becoming payable.

of 1932.]

(Sections 5—7.)

5. When any person has paid the tax in respect of a motor vehicle he shall be entitled, on production of a certificate signed by the registering authority stating that—

Refund on  
surrender of  
registration  
certificate.

- (a) the certificate of registration and the registration card granted in respect of such vehicle has been surrendered, to a refund for each complete calendar month of the period for which such tax has been paid and which is unexpired on the date on which the certificate of registration was surrendered, of an amount equal to one-twelfth of the annual rate of the tax payable on such vehicle, or
- (b) an application for the registration or for the renewal of the registration of such vehicle has been refused, to a refund of the tax paid.

6. (1) Every person who keeps or uses a motor vehicle shall fill up and sign a declaration in the prescribed form stating truly the prescribed particulars and shall deliver the declaration as so filled up and signed to the Taxing Officer and shall pay to the Taxing Officer the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

Declaration  
by person  
keeping or using  
a motor vehicle.

(2) Where a motor vehicle is altered so as to render the person who keeps or uses such vehicle liable to the payment of an additional tax under section 7, such person shall fill up and sign an additional declaration, in the prescribed form showing the nature of the alterations made and containing the prescribed particulars and shall deliver such additional declaration as so filled up and signed to the Taxing Officer and shall pay to the Taxing Officer the additional tax payable under section 7 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Every person who owns any motor vehicle which is let for hire otherwise than on a hire-purchase agreement shall, for the purposes of this Act, be deemed to be the person who keeps or uses such vehicle.

7. Where any motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the person who keeps or uses such vehicle shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered, and the registering authority shall not grant a fresh certificate of registration or renew any certificate of registration in respect of such vehicle as so altered until such amount of tax has been paid.

Payment of  
additional  
tax.

## (Sections 8—11.)

Receipt for tax.

8. The Taxing Officer shall grant and deliver to every person, who pays to him the tax or additional tax in respect of any motor vehicle, a receipt in which shall be specified the particulars of the tax paid and such other particulars as may be prescribed.

Token to be exhibited on motor vehicles.

9. (1) The Taxing Officer shall at the time of granting a receipt for the tax deliver to the person paying the tax a token of such form and containing such particulars as may be prescribed.

(2) Every person to whom such token is delivered shall cause it to be exhibited in the prescribed manner on the vehicle in respect of which the tax is paid.

Contribution payable to the Corporation of Calcutta.

10. (1) The Local Government shall pay annually to the Corporation of Calcutta the sum of four and a half lakhs of rupees being approximately the net amount of taxes derived by the Corporation from the taxation of motor vehicles under the Calcutta Municipal Act, 1923, for the year ending on the 31st March, 1930, to compensate the said Corporation for the future loss of revenue under this head.

Ben. Act III of 1923.

(2) The contribution fixed under sub-section (1) shall be paid in such instalments, in such manner and on such dates as the Local Government may determine.

Application of the proceeds of the tax.

11. (1) The proceeds of the tax shall be applied to the following objects only and in the following order :—

*Firstly*—the payment of costs incurred on account of the imposition and collection of the tax ;

*Secondly*—the payment to the Corporation of Calcutta of the sum specified in section 10 ;

*Thirdly*—the payment of any sums which have to be paid as interest upon loans raised for the purposes of expenditure on roads and the formation of a sinking fund when required ;

*Fourthly*—the payment of contributions to local authorities for the purposes of expenditure on the construction, maintenance and improvement of new or existing roads ;

*Fifthly*—generally, the construction, maintenance and improvement of new or existing roads.

of 1932.]

(Section 12.)

(2) The proceeds of the tax shall be entered in a separate account and shall be employed as a supplement to and not in substitution for any funds available at the commencement of this Act for expenditure on roads whether by the Local Government or by local authorities and the Local Government may in any year refuse to contribute to any local authority which has not for that year allotted for expenditure on roads a sum not less than the average amount annually expended for that purpose by that local authority during the three years ending on the thirty-first day of March, 1930.

*Explanation*—"Road" includes the slope, berm and side-drains of a road, all bridges, culverts and causeways built on or across a road and ferries and footways.

12. (1) The Local Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, the Local Government may make rules for all or any of the following purposes, namely :—

- (a) to prescribe the form of any declaration, certificate, receipt or token, the particulars to be stated therein and the manner of exhibiting such token on a motor vehicle,
- (b) to prescribe what shall be deemed to be quarterly periods for the purposes of section 4,
- (c) to prescribe the powers and duties of the Taxing Officer and of the registering authority,
- (d) to regulate the manner in which refunds or deductions or exemptions may be claimed, and
- (e) to regulate the method of assessing and recovering the tax.

(3) All rules made under this section shall be published in the *Calcutta Gazette*.

## (Sections 13—17.)

Penalties for  
certain offences.

## 13. Whoever—

- (a) keeps or uses a motor vehicle without having paid the tax or additional tax in respect of such vehicle,  
~~or~~
- (b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated,

shall be punishable with fine which may extend to one and a-half times, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to twice the amount of the annual tax payable for the motor vehicle in respect of which the offence is committed.

Other penalties.

14. Whoever contravenes any of the provisions of this Act or of any rule made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with fine which may extend to one hundred rupees, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees.

Trial of offences.

15. No court inferior to that of Presidency Magistrate or a Magistrate of the second class shall try any offence punishable under this Act.

Power of Local Government to exempt certain motor vehicles from the tax.

16. The Local Government may, by notification in the *Calcutta Gazette*, exempt either totally or partially any motor vehicle or class of motor vehicle from the tax.

Amendment of the Calcutta Municipal Act, 1923.

17. The Calcutta Municipal Act, 1923, is hereby amended to the extent and in the manner stated in the Second Schedule.

Ben. Act  
III of  
1923.



**THE FIRST SCHEDULE.**

(See section 4.)

**Description of motor vehicles and rate of tax.**

Annual  
rate of  
tax.

*I.—Bicycles and Tricycles.*

Cycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding eight hundredweight in weight unladen—

(a) Bicycles—

- (i) not exceeding two hundred pounds in weight unladen .. Fifteen rupees.
- (ii) exceeding two hundred pounds in weight unladen .. Thirty rupees
- (iii) if used for drawing a trailer or sidecar, in addition to the tax payable under (i) and (ii) .. Ten rupees.

(b) Tricycles .. .. . Thirty rupees.

*II.—Vehicles for carrying passengers not plying for hire.*

- (a) Vehicles not measuring more than fifty square feet over-all .. .. . Forty rupees.
- (b) Vehicles measuring more than fifty square feet but not measuring eighty square feet over-all .. .. . Fifty rupees.
- (c) Vehicles measuring eighty square feet and more than eighty square feet over-all .. .. . Seventy rupees.

Area to be measured by wheel base × track.

Annual rate of tax.	
Vehicles fitted entirely with pneumatic tyres.	Other vehicles.

*III.—Vehicles for carrying passengers plying for hire.*

- (a) Seating not more than eight persons. .. . Seventy-five rupees .. . One hundred rupees.
- (b) Seating more than eight persons, in addition to the tax payable under (a), for every additional person that can thus be seated up to thirty. .. . Three rupees. .. . Four rupees.
- (c) Seating more than thirty persons, in addition to the tax payable under (a) and (b), for every additional person that can thus be seated. .. . Two rupees .. . Four rupees.

## (The First Schedule.)

	Annual rate of tax.	
	Vehicles fitted entirely with pneumatic tyres.	Other vehicles.
<i>IV.—Vehicles for transport of goods.</i>		
(a) Not exceeding twelve hundred-weight in weight unladen.	Fifty rupees ..	Seventy-five rupees.
(b) Exceeding twelve hundredweight but not exceeding one ton in weight unladen.	One hundred rupees.	One hundred and fifty rupees.
(c) Exceeding one ton, but not exceeding two tons in weight unladen.	One hundred and twenty-five rupees.	One hundred and seventy-five rupees.
(d) Exceeding two tons, but not exceeding three tons in weight unladen.	One hundred and fifty rupees.	Two hundred rupees.
(e) Exceeding three tons, but not exceeding four tons in weight unladen.	Two hundred rupees	Two hundred and fifty rupees.
(f) Exceeding four tons, but not exceeding five tons in weight unladen.	Three hundred rupees.	Three hundred and fifty rupees.
(g) Exceeding five tons ..	Four hundred rupees.	Five hundred rupees.
(h) If used for drawing a trailer in addition to the tax payable under (a) to (g), for each trailer.	Fifty rupees ..	Fifty rupees.

Provided that two or more vehicles shall not be chargeable under (h) in respect of the same trailer.

**THE SECOND SCHEDULE.**

(See section 17.)

**Amendments to the Calcutta Municipal Act, 1923.**

1. In section 3—

- (a) in clause (13) the brackets and words “(other than a motor bicycle or motor tricycle)” shall be omitted, and
- (b) at the end of clause (14) the words “ but does not include any wheeled vehicle which is propelled by mechanical power or its trailer ” shall be added.

2. For sub-section (1) of section 184 the following shall be substituted, namely :—

“ (1) The fee payable for each registration of a cart shall be four rupees and an additional charge of one rupee shall also be payable in each case for the number-plate to be affixed to the cart :

Provided that, if such number-plate is returned to the municipal office in serviceable condition, the said additional charge shall be refunded or set off against the charge leviable for a new number plate.”

3. Items Nos. 1 to 5 in Schedule VIII shall be omitted