

आर के खरे  
IA&AS



अर्ध.शा.पत्र सं. (Revenue Sector) - 94  
D. O. No.

उप महालेखाकार (राज्य राजस्व प्राप्ति)  
कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा), बिहार  
वीरचन्द पटेल मार्ग, पटना-800 001  
Deputy Accountant General (State Receipt Audit)  
Office of the Principal Accountant General (Audit),  
Bihar  
Birchand Patel Marg, Patna-800 001

दिनांक/Date: 18-04-2017

आदरणीय सुजाता चतुर्वेदी,

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) 254, 2016-17 के कड़िका संख्या 1, 2, 3, 5, 6 में उठाई गई आपत्तियों पर आधारित तथ्यों की विवरणी संलग्न कर रहा हूँ। इस कड़िका को भारत के नियंत्रक-महालेखापरीक्षक का 31 मार्च 2017 को समाप्त होने वाले वर्ष के प्रतिवेदन (राजस्व प्राप्ति), बिहार सरकार में सम्मिलित किया जाना प्रस्तावित है।

अतः आपसे अनुरोध है कि अपना मंतव्य छः सप्ताह के अंदर इस कार्यालय को अवश्य भेजें। उत्तर प्राप्त न होने की स्थिति में यह समझा जाएगा कि आपको कड़िका में उठाई गई आपत्ति स्वीकार है।

कृपया पत्र प्राप्ति की सूचना दें।

सादर

भवदीय,

2 जेब्र  
12.4.17

अनुलग्नक: तथ्यों की विवरणी।

श्रीमती सुजाता चतुर्वेदी, भा0प्र0से0  
प्रधान सचिव, परिवहन विभाग,  
बिहार सरकार  
विश्वेश्वरैया भवन, पटना।  
पिन -- 800015

प्र. वि. वि.  
21/4/17  
प्रधान सचिव, परिवहन विभाग,  
बिहार सरकार, पटना-800015

## Statement of Facts

### Non- realisation of Motor Vehicle Tax: ₹ 13.66 lakh

Under Section 5 and 9 of Bihar Motor Vehicles Taxation (BMVT) Act, 1994 and Rules framed there under, taxes of motor vehicle other than personalised vehicles is payable annually or quarterly within 15 days from the commencement of the year or quarter as the case may be.

Under Section 11 of Bihar Motor Vehicles Taxation (BMVT) Act, 1994 the taxing officer shall grant a receipt and tax token in the prescribed form in the prescribed manner to every person who pays motor vehicle tax or additional motor vehicles tax.

Further, under Section 20, *ibid*, no motor vehicle shall be used or kept for use within the state unless the valid tax token issued under Section 11 in respect of the said vehicle has been obtained and such token is displayed on the vehicle in the prescribed manner.

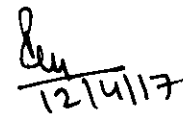
Further, under Section 23 of the Act, *ibid* read with Rule 4(2) of the Bihar Motor vehicles Taxation (BMVT) Rules, 1994, delay in payment of tax beyond 15 days attracts penalty from 25 percent to twice of the amount of tax due. Under Section 22 of the BMVT Act, if the tax or penalty or both has not been paid in accordance with the provisions of the Act, an officer not below the rank of Inspector of Motor Vehicles or any other officer specially authorised by the State Transport Commissioner, may seize the motor vehicles and detain it till the payment of tax.

During scrutiny of registration data and tax clearance table of 'VAHAN' database of the office of the District Transport Officer, Bhabhua for the period of account April 2014 to December 2016 we found (February 2017) that out of 205 commercial transport vehicles (all checked), owners of 66 transport vehicle did not pay tax pertaining to the period between June 2015 and October 2016. The concerned District Transport Officer did not issue demand notices against defaulting vehicle owners.

Thus, due to non-observance of the provisions of the Act and Rules, *ibid* taxes of ₹ 13,65,983.00 including penalty remained un-realised.

On being pointed out in audit, District Transport Officer, Bhabhua stated (February 2017) that demand notice would be issued after verification. Further reply was awaited (March 2017).

This S O F is based on Para No-1 of IR No-254/2016-17 issued vide this office letter No.658-660 dated 15-03-2017.

  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**

**Statement of Facts**

**Short realisation of One Time Tax from newly registered three wheelers (commercial): ₹ 12.15 lakh**

Under Section 5 &7 of Bihar Motor Vehicle Taxation (BMVT) Act, 1994 as amended by Bihar Finance Act, 8 of 2010 One Time Tax (OTT) of ₹ 7500.00 and ₹ 5000.00 for seven and four seated vehicles (excluding driver) respectively shall be levied from all three wheelers up to one year of age at the time of registration for a period of ten years from the date of first registration in the state. Provided that One Time Tax payable by three wheelers already registered shall be calculated after deducting the tax amount already paid. Further, no One Time Tax shall be payable if the vehicle has already paid more than ₹ 7500.00 & ₹ 5000.00 as Taxes.

Further provided that as per notification issued vide letter No-2/tax amendment-01/2013/1301 dated 02-04-2013 by the Transport Department, Bihar State, under Bihar Finance, Act 2013; the rate was revised which was effective from 01-04-2013;

**(a) a One Time Tax of ₹ 9,000.00 shall be levied for 15 years for new registered vehicles for three wheelers with seating capacity not more than 4 persons (excluding driver). Or**

(i) a One Time Tax of ₹ 6,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the state:

(ii) a One Time Tax of ₹ 6,000.00 for a period of 5 years on three wheelers which are more than ten years old.

**(b) a One Time Tax of ₹ 13,500.00 shall be levied for 15 years from new registered vehicles for three wheelers with seating capacity up to 7 persons (excluding driver). Or**

(i) a One Time Tax of ₹ 9,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the State.

(ii) a One Time Tax of ₹ 9,000.00 for a period of 5 years on three wheelers which are more than ten years old.

Further, non payment of tax within due date attracts penalty ranging between 25 and 200 per cent of the tax due under Section 23 ibid, read with Rule 4 (2) of Bihar Motor Vehicle Taxation (BMVT) Rule 1994.

During scrutiny of registration data and tax clearance table of 'VAHAN' database of the office of the District Transport Officer, Bhabhua in respect of three wheelers (commercial) for the period of account April 2014 to December 2016 we found (February 2017) that 345 three wheelers were registered between April 2015 and December 2016, out of which 337 newly registered three wheelers were granted One Time Tax for 10 years. However, as per Gazette notification newly registered three wheelers (commercial) should be granted One Time Tax for 15 Years. In this way the defaulter and the owners of these 337 three wheelers (commercial) short paid their One Time Tax. The taxing officer did not initiate any action to realise the outstanding dues. This omission resulted in short-realisation of One Time Tax Rs 12,15,000.00.

On being pointed out in audit, the District Transport Officer, Bhabhua stated (February 2017) that demand notice would be issued after verification. Further reply was awaited (March 2017).

This S O F is based on Para No-2 of IR No-254/2016-17 issued vide this office letter No.658-660 dated 15-03-2017.

*[Signature]*  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**

### Statement of Fact

#### Non realisation of One Time Tax from Tractors (commercial): ₹ 11.66 lakh

Under Section 7 (8) of Bihar Motor vehicles Taxation Act, 1994 as amended by Finance Act, 2010 One Time Tax for the life time shall be levied on tractors used or kept for use of other than agricultural purpose at the rate of one per cent of the cost of the vehicle excluding value added tax.

Under Section 7 (8) (a) of Bihar Motor vehicles Taxation Act, 1994 as amended by Finance Act, 2013 One Time Tax for the life time of the vehicle shall be levied on tractors used or kept for use for other than agricultural purpose at the rate of two per cent of the cost of the vehicle excluding value added tax w.e.f 01-04-2013.

Further the rate was revised vide Bihar Finance Act 15 of 2014 issued on 19-09-2014 to 4.5%.

Further, non-payment of tax within due date attracts penalty ranging between 25 and 200 per cent of the tax due under Section 23 ibid read with Rule 4 (2) of Bihar Motor Vehicle Taxation (BMVT) Rule 1994.

During scrutiny registration data and tax clearance table of 'VAHAN' database in respect of tractors (commercial) of the office of the District Transport Officer, Bhabhua for the period of account April 2014 to December 2016 we found (February 2017) that 1446 tractors (all checked) were registered between April 2015 and December 2016. Out of which, 17 were defaulter in which owners of tractors did not pay the One Time Tax at the prescribed rate, and the concerned District Transport Officer also did not initiate any action to realise the outstanding dues. This omission resulted in non realisation of One Time tax ₹ 11,65,920.00 including penalty.

On being pointed out in audit, the District Transport Officer, Bhabhua stated (February 2017) that demand notice would be issued after verification. Further reply was awaited (March 2017).

This S O F is based on Para No-3 of IR No-254/2016-17 issued vide this office letter No.685-660 dated 15-03-2017.

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12/4/17

**Deputy Accountant General  
(Revenue Sector)**

**Statement of Fact**

**Short realisation of differential One Time Tax on Tractors (commercial): ₹ 3.56 lakh**

Under Section 7 (8) of Bihar Motor vehicles Taxation Act, 1994 as amended by Finance Act, 2010 One Time Tax for the life time shall be levied on tractors used or kept for use of other than agricultural purpose at the rate of one per cent of the cost of the vehicle excluding value added tax.

Under Section 7 (8) (a) of Bihar Motor vehicles Taxation Act, 1994 as amended by Finance Act, 2013 One Time Tax for the life time of the vehicle shall be levied on tractors used or kept for use for other than agricultural purpose at the rate of two per cent of the cost of the vehicle excluding value added tax w.e.f 01-04-2013.

Further, the rate was revised vide Bihar Finance Act 15 of 2014 issued on 19-09-2014 to 4.5%.

As per Section 8 of Bihar Motor vehicles Taxation Act, 1994 in respect of which tax of any period has been paid, is altered during such period or is proposed to be used during such period in such a manner in respect of which a higher rate of tax is payable, the owner of the vehicle shall pay to the taxing officer a differential tax of a sum which is equal to the difference between the tax already paid and the tax which becomes payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of the alteration or the proposed use as the case may be.

Further, non-payment of tax within due date attracts penalty ranging between 25 and 200 per cent of the tax due under Section 23 *ibid*, read with Rule 4 (2) of Bihar Motor Vehicle Taxation (BMVT) Rule 1994.

During scrutiny of tax clearance table of 'VAHAN' database in respect of tractors (commercial) of the office of the District Transport Officer, Bhabhua for the period of account April 2014 to December 2016 we found (February 2017) that 47 tractors (all checked) were registered between 01-09-2014 and 30-09-2014 and paid tax between 19-09-2014 and 18-11-2014, out of which 08 were defaulter in which owners of these tractors did not pay the One Time Tax at the prescribed and applicable rate (i.e. @ 4.5% of the cost of the vehicle excluding value added tax) at the time of registration, instead paid short tax (i.e. @ 2% pre-revised rate) and the concerned District Transport Officer also did not initiate any action to realise the short tax. This omission resulted in short-realisation of One Time tax ₹ 3,55,932.00.

On being pointed out in audit, the District Transport Officer, Bhabhua stated (February 2017) that demand notice would be issued after verification. Further reply was awaited (March 2017).

This S O F is based on Para No-5 of IR No-254/2016-17 issued vide this office letter No.658-660 dated 15-03-2017.

*[Signature]*  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**

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## Statement of Fact

### Non realisation of One Time Tax and penalty from Light Goods Vehicles: ₹ 3.30 lakh

Under the provision of Bihar Motor Vehicles Taxation Act, 1994 as amended by Finance Act, 2011 One Time Tax at the rate of ₹ 7700 for vehicles with gross vehicle weight Up to 1000 kgs and at the rate of ₹ 5500 per 1000 kgs of gross vehicle weight for vehicles above 1000 kgs and Up to 3000 kgs (w. e. f 1<sup>st</sup> April 2011) shall be levied at the time of registration of such vehicles. Further the earlier tax paid by such vehicles is to be deducted at the time of One Time Tax of such type of vehicles.

Further, in case of delay of payment exceeding 15 days penalty ranging between 25 per cent to 200 per cent of the tax due is leviable under Section 23 ibid, read with Rule 4 (2) of Bihar Motor Vehicles Taxation Rule, 1994.

During scrutiny of taxation data and tax clearance table of 'VAHAN' database in respect of Light Goods Vehicle of the office of the District Transport Officer, Bhabhua for the period of account April 2014 to December 2016 we found (February 2017) that 75 light goods vehicle (registered laden weight up to 3000 kgs) were registered between April 2015 and December 2016 (all checked), out of which 07 were defaulter and the owners of these vehicles did not pay their up to date One Time Tax at the prescribed rates. No action was taken by the office for the recovery of the outstanding tax. The concerned District Transport Officer did not raise demand notices against the defaulting vehicle owners. This omission resulted in non- realisation of One Time Tax ₹ 3,30,000.00 including penalty and the Government sustained loss of revenue.

On being pointed out in audit, the District Transport Officer, Bhabhua stated (February 2017) that demand notice would be issued after verification. Further reply was awaited (February 2017).

This S O F is based on Para No-6 of IR No-254/2016-17 issued vide this office letter No.658-660 dated 15-03-2017.

*[Handwritten Signature]*  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**