

रसीड पीए2



आर के खरे
IA&AS

आचार्य
21/3

अर्ध.शा.पत्र सं. 2. Cell (Revenue Sector) - 78
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 : 17-03-2017

आदरणीय सुजाता चौधरी,

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) 238/2016-17 के कंडिका संख्या 3, 4 में उठाई गई आपत्तियों पर आधारित तथ्यों की विवरणी संलग्न कर रहा हूँ। इस कंडिका 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 मतव्य छः सप्ताह के अंदर इस कार्यालय को अवश्य भेजें। उत्तर प्राप्त न होने की स्थिति में यह समझा जाएगा कि आपको कंडिका में उठाई गई आपत्ति स्वीकार है।

कृपया पत्र प्राप्ति की सूचना दें।

सादर

भवदीय,

21 जेन

17-03-17

अनुलग्नक: तथ्यों की विवरणी।

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

Statement of Fact

Non realisation of One Time Tax from Tractors (commercial): ₹ 6.03 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 of registration data and tax clearance table of 'VAHAN' database in respect of tractors (commercial) of the office of the District Transport Officer, Bhagalpur for the period of account April 2015 to December 2016 we found (January 2017) that 1257 tractors (all checked) were registered between April 2015 and December 2016. Out of which, 10 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 ₹ 6,02,996.00 including penalty.

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

This S O F is based on Para No-3 of IR No-238/2016-17 issued vide this office letter No.635-637 dated 03-03-2017.

[Handwritten Signature]
17.03.17

**Deputy Accountant General
(Revenue Sector)**

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Statement of Fact

Non realisation of One Time Tax and penalty from Light Goods Vehicles: ₹ 2.63 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 1st 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 registration data and tax clearance table of 'VAHAN' database in respect of Light Goods Vehicle of the office of the District Transport Officer, Bhagalpur for the period of account April 2015 to December 2016 we found (January 2017) that 650 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 ₹ 2,62,900.00 including penalty and the Government sustained loss of revenue.

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

This S O F is based on Para No-4 of IR No-238/2016-17 issued vide this office letter No.635-637 dated 03-03-2017.

Ben
17.03.17

**Deputy Accountant General
(Revenue Sector)**