

र-पीएल पीएल

D. P. Cell

आर के खरे
IA&AS



सत्यमेव जयते

अर्थ.शा.पत्र सं. (Revenue Sector)-- 83
D. O. No.

उप महालेखाकार (राज्य राजस्व प्राप्ति)
कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा), बिहार
वीरचन्द्र 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 : 28-03-2017

503

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आरके
6 weeks
deadline

Handwritten signature and initials

4 30/3

श्रीमती आदरणीय सुजाता महोदया,

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (गु) 227, 239, 2016-17 के कंडिका संख्या 2, 3, 10; 6, 18 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 गंतव्य 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।

अनुलग्नक: तथ्यों की विवरणी।

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

प्रधान राचिव, परिवहन विभाग
दिनांक: 31.03.17
2406
31-3-17

Handwritten signatures and dates: 31/3/17, 31/3/17, 31/3/17

Handwritten signature and date: 28.03.17

Statement of Fact

Plying of three wheelers without valid permit: ₹ 28.88 lakh

Section 66 of Bihar Motor Vehicles Taxation (BMVT) Act, 1988 provides that no owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place whether or not such vehicle is actually carrying any passengers or goods save in accordance with the conditions of a permit granted. A permit other than a temporary permit issued under Sub-Section (8) of Section 88 shall be effective for a period of five years.

During scrutiny of registration records in 'VAHAN' database in respect of three wheelers of the office of the District Transport Officer, Ara for the period of account July 2015 to December 2016 we found (January 2017) that 1841 three wheelers (all checked) were registered between January 2015 and December 2016. Out of which, owners of only 36 three wheeler obtained the permit between the period January 2015 and December 2016 and rest 1805 were defaulter in which owners of these three wheelers did not obtain permanent permit, and the concerned District Transport Officer also did not initiate any action towards issue of permanent permit. This omission resulted in non-realisation of permit fees ₹ 28,88,000.00.

On being pointed out in audit, the District Transport Officer, Ara stated (January 2017) that necessary action would be taken. Further reply was awaited (February 2017).

This S O F is based on Para No-2 of IR No-227/2016-17 issued vide this office letter No.592-594 dated 15-02-2017.


28/3/17
**Deputy Accountant General
(Revenue Sector)**

Statement of Fact

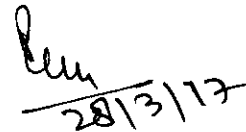
Plying of Tractor-Trailer (Combination) without valid permit: ₹ 36.24 lakh

Section 66 of Bihar Motor Vehicles Taxation (BMVT) Act, 1988 provides that no owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place whether or not such vehicle is actually carrying any passengers or goods save in accordance with the conditions of a permit granted. A permit other than a temporary permit issued under Sub-Section (8) of Section 88 shall be effective for a period of five years.

During scrutiny of registration records in 'VAHAN' database in respect of tractor-trailer (combination) of the office of the District Transport Officer, Ara for the period of account July 2015 to December 2016 we found (January 2017) that 1822 tractor-trailer (combination) were registered between January 2015 and December 2016 (all checked). Out of which, owners of only 54 tractor-trailer (combination) obtained the permit between the period January 2015 and December 2016 and rest 1768 were defaulter in which owners of these tractor-trailer (combination) did not obtain permanent permit, and the concerned District Transport Officer also did not initiate any action towards issue of permanent permit. This omission resulted in non-realisation of permit fees ₹ 36,24,400.00.

On being pointed out in audit, the District Transport Officer, Ara stated (January 2017) that necessary action would be taken. Further reply was awaited (February 2017).

This S O F is based on Para No-3 of IR No-227/2016-17 issued vide this office letter No.592-594 dated 15-02-2017.


28/3/17

**Deputy Accountant General
(Revenue Sector)**

Statement of Facts

Non levy and collection of road safety cess on vehicles: ₹ 4.82 lakh

As per The Bihar Motor Vehicles Taxation (Amendment) Act, 2016 effective w.e.f. 16-08-2016, every vehicle liable to pay One Time Tax in accordance with the provisions of sub-Section (1) of Section (7), a road safety cess at the rate of one per cent of the value of such vehicle shall be levied and collected. Provided that the said cess shall not be levied more than once during the validity of a license. Further, where any person liable to pay the cess levied under sub-section (1) fails to pay such cess within the time prescribed under sub-section (3), such person shall, in addition to the cess, pay by way of fine, an amount equal to two and a half per cent of the cess due for every month, or part thereof, of default.

During scrutiny of registration of personalised vehicles of the office of the District Transport Officer, Ara for the period of account July 2015 to December 2016 we found (January 2017) that 786 (Two wheelers and Light Motor Vehicle i.e. private cars) vehicles were registered between 16-08-2016 and 16-09-2016 (all checked). The One Time Tax at the prescribed rate were levied and collected from these vehicles. But road safety cess which was also leviable w.e.f. 16-08-2016 at the rate of one per cent of the cost of the vehicles were not levied and collected from these vehicles as per the said notification. Due to non collection of such cess, owners of these vehicles were also liable to pay fine at the rate of two and a half per cent as per said provision. The concerned District Transport Officer did not initiate any action toward levy and collection of this cess from the owners of these vehicles as per provision of the Act.

Thus, due to non-observance of the provisions of the Act, road safety cess of ₹ 4,82,101.00 remained un-realised.

On being pointed out in audit, District Transport Officer, Ara stated (January 2017) that due to non-mapping of the provision in the database, cess could not be levied. Further reply was awaited (February 2017).

This S O F is based on Para No-10 of IR No-227/2016-17 issued vide this office letter No.592-594 dated 15-02-2017.

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28/3/17

**Deputy Accountant General
(Revenue Sector)**