

स्पीड पोस्ट

A.P. cell 69

अर्धशा.पत्र सं. (Revenue Sector) - 96  
D. O. No.

आर के खरे  
IA&AS

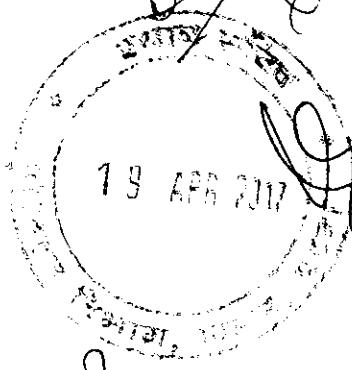


सत्यमेव जयते

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

S.T.C.



S.O-3

आदरणीय सुजाता चतुर्वेदी,

कृपया

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) (234), 238/2016-17 के कंडिका संख्या (12), 2 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 मंतव्य 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,  
राजेन्द्र  
12.4.17

अनुलग्नक: तथ्यों की विवरणी।

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

प्रधान सचिव, परिवहन विभाग  
इमेल सं. 1234567. दिनांक 2017.04.17  
21/4/17

### Statement of Facts

#### Non realisation of penalty for belated payment of One Time Tax on Commercial Taxi/Cab: ₹ 1.45 lakh


Section 5 of Bihar Motor Vehicles Taxation Act, 1994 levies a tax payable by every owner by (of) a registered motor vehicle on specified rates. As per Bihar Finance Act, 2013 (effective from 1<sup>st</sup> April 2013) One Time Tax (OTT) at the rate of 5% of the vehicle cost excluding VAT shall be levied at the time of registration for a period of 15 years for taxi/maxi cab/motor cab. Further the rate was revised to 7 per cent (vide Bihar Finance Act 15 of 2014) effective from 19<sup>th</sup> September 2014.

Further, delay in payment of tax beyond 15 days attracts penalty from 25 percent to twice of the amount of tax due as per the provisions of Section 23, *ibid* read with Rule 4(2) of Bihar Motor Vehicles Taxation Rule, 1994.

During Scrutiny of registration records and tax clearance table of 'VAHAN' database in respect of commercial taxi/cabs of the office of the District Transport Officer, Chapra for the period of account November 2015 to November 2016 we found (January 2017) that 158 commercial taxi/cabs were registered between September 2015 and December 2016, out of which owners of 16 commercial taxi/cabs delayed paid the One Time Tax but the concerned District Transport Officer (DTO) did not realise the penalty for delay in payment (ranging between 20 days and 32 days) of OTT as provided in the Act, *ibid*. No action was taken by the concerned DTO and the demand notices were not issued to realise the outstanding dues. This omission resulted in non-realisation of penalty on belated/delayed payment of One Time Tax on commercial taxi/cabs of ₹ 1,45,485.00.

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

This S O F is based on Para No-12 of IR No-234/2016-17 issued vide this office letter No.614-616 dated 17-02-2017.

  
12/4/17

Deputy Accountant General  
(Revenue Sector)