

आर के खरे
IA&AS



अर्ध.शा.पत्र सं. (Revenue Sector) - 95
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 : 18-04-2017

आदरणीय सुजाता चौधरी,

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) 245 2016-17 के कंडिका संख्या 1, 2, 5, 6, 8 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 प्राप्तियों), 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,

शुभेन्द्र

12.4.17

अनुलग्नक: तथ्यों की विवरणी।

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

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Statement of Fact

Non realisation of One Time Tax from Tractors (commercial): ₹ 41.89 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 tax clearance table of 'VAHAN' database in respect of tractors (commercial) of the office of the District Transport Officer, Gaya for the period of account November 2015 to November 2016 we found (January 2017) that 1779 tractors (all checked) were registered between July 2015 and November 2016. Out of which, 70 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 ₹ 41,89,356.00 including penalty.

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

This S O F is based on Para No-1 of IR No-245/2016-17 issued vide this office letter No.652-654 dated 09-03-2017.

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12/4/17

**Deputy Accountant General
(Revenue Sector)**

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Statement of Fact

Plying of Tractor-Trailer (Combination) without valid permit: ₹ 22.16 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, Gaya for the period of account November 2015 to December 2016 we found (February 2017) that 1143 tractor-trailer (combination) were registered between April 2015 and December 2016 (all checked). Out of which, owners of only 62 tractor-trailer (combination) obtained the permit between the period April 2015 and December 2016 and rest 1081 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 ₹ 22,16,050.00.

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

This S O F is based on Para No-2 of IR No-245/2016-17 issued vide this office letter No.652-654 dated 09-03-2017.

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12/4/17

**Deputy Accountant General
(Revenue Sector)**

Statement of Fact

Non/short realisation of penalty for belated payment of One Time Tax from Tractors (Commercial): ₹ 4.96 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 @ 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 @ 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 @ 4.5% of the cost of the vehicle excluding value added tax.

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 road tax table of 'VAHAN' database in respect of tractors (commercial) of the office of the District Transport Officer, Gaya for the period of account November 2015 to December 2016 we found (January 2017) that 1169 tractors (all checked) were registered between July 2015 and June 2016, out of which 42 were defaulter in which owners of these tractors paid the One Time Tax but the concerned District Transport Officer did not realise the penalty for delayed payment (i.e. between 31 days and 3701 days delay) of OTT as provided in the Act *ibid*. This omission resulted in non realisation of penalty on belated/delayed payment of One Time tax from Tractors (commercial) ₹ 4,95,801.00.

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

This S O F is based on Para No-5 of IR No-245/2016-17 issued vide this office letter No.652-654 dated 09-03-2017.

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12/4/17

**Deputy Accountant General
(Revenue Sector)**

Statement of Facts

Non levy and collection of road safety cess on vehicles: ₹ 7.23 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 and collection of tax of the office of the District Transport Officer, Gaya for the period of account October 2015 to December 2016 we found (February 2017) that 692 (Two wheelers and Light Motor Vehicle i.e. private cars) vehicles were registered between 16-08-2016 and 27-08-2016 (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 ₹ 7,22,568.00 remained un-realised.

On being pointed out in audit, District Transport Officer, Gaya stated (February 2017) that due to non mapping of rule in the database cess was not collected. Further reply was awaited (March 2017).

This S O F is based on Para No-6 of IR No-245/2016-17 issued vide this office letter No.652-654 dated 09-03-2017.


12/4/17

**Deputy Accountant General
(Revenue Sector)**

Statement of Fact

Non realisation of One Time Tax and penalty from Light Goods Vehicles: ₹ 3.96 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 tax clearance table of 'VAHAN' database in respect of Light Goods Vehicle of the office of the District Transport Officer, Gaya for the period of account November 2015 to December 2016 we found (February 2017) that 416 light goods vehicle (registered laden weight up to 3000 kgs) were registered between July 2015 and August 2016 (all checked), out of which 08 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 ₹ 3,96,000.00 including penalty and the Government sustained loss of revenue.

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

This S O F is based on Para No-8 of IR No-245/2016-17 issued vide this office letter No.652-654 dated 09-03-2017.

Signature
12/14/17

**Deputy Accountant General
(Revenue Sector)**