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अर्धशा.पत्र सं. (Revenue Sector) - 53

आर के खरे
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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 : 28-12-2016

STC 17.1.17

आदरणीय सुजाता भट्टा,

मैं निम्नलिखित प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) .15.3. 2016-17 के कडिका संख्या .1., 7. में उठाई गई आपत्तियों पर आधारित तथ्यों की विवरणी संलग्न कर रहा हूँ। इस कडिका 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 मतवाच्य छः साप्ताह के अंदर इस कार्यालय को अवश्य भेजें। उत्तर प्राप्त न होने की स्थिति में यह समझा जाएगा कि आपको कडिका में उठाई गई आपत्ति रद्दीकार है।

कृपया वत्र प्राप्ति की सूचना दें।

सादर

भवदीय,

राजेश

प्रधान सचिव, परिवहन विभाग
आ. सं. 15.7. दिनांक. 17.1.17

अनुलग्नक तथ्यों की विवरणी।

18
1-1-17

श्रीमती सुजाता भट्टा, जा0प्र0से0
प्रधान सचिव, परिवहन विभाग,
बिहार सरकार
विश्वेश्वरैया भवन, पटना।
पिन 800015

2/12

Statement of Facts

Non levy and collection of road safety cess on vehicles: ₹ 26.00 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 table and tax clearance table of 'VAHAN' database of the office of the District Transport Officer, Kishangunj for the period of account September 2015 to September 2016 we found (October 2016) that 4989 (Two wheeler i.e. motor cycle) vehicles were registered between 16-08-2016 and 30-09-2016 (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 ₹ 26,00,446.00 including fine remained un-realised.

On being pointed out in audit, District Transport Officer, Kishangunj stated (October 2016) that action would be taken for the recovery after verification. Further reply was awaited (November 2016).

This S O F is based on Para No-1 of IR No-153/2016-17 issued vide this office letter No.446-448 dated 01-12-2016.

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22/12

Deputy Accountant General
(Revenue Sector)

Statement of Facts

Non levy and collection of road safety cess on vehicles: ₹ 1.26 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 table and tax clearance table of 'VAHAN' database of the office of the District Transport Officer, Kishangunj for the period of account September 2015 to September 2016 we found (October 2016) that 25 (Light Motor Vehicle i.e. private cars) vehicles were registered between 30-08-2016 and 28-09-2016 (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 ₹ 1,26,425.00 including fine remained un-realised.

On being pointed out in audit, District Transport Officer, Kishangunj stated (October 2016) that action would be taken for the recovery. Further reply was awaited (November 2016).

This S O F is based on Para No-7 of IR No-153/2016-17 issued vide this office letter No.446-448 dated 01-12-2016.


22/12

**Deputy Accountant General
(Revenue Sector)**

Statement of Facts

Short realisation of Motor Vehicle Taxes from transport vehicles due to wrong assessment of seating capacity on wheel base: ₹ 7.33 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. Further, as per notification No-1346 dated 04-04-2013 and No-5367 dated 25-09-2013 issued by the Department of Transport, Government of Bihar, the tax on buses will be calculated as per the seating capacity on the basis of wheel base. If the vehicles were registered with less seating capacity than its admissible capacity, the vehicles shall be registered as semi deluxe/deluxe category and tax will be calculated accordingly. The District Transport Officer (DTO) and Motor Vehicle Inspector (MVI) will be held responsible for the fixation of seating capacity of buses on the basis of wheel base.

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.

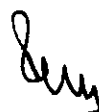
Further, under Section 20, *ibid*, no motor vehicle shall be used or kept for use within the state unless the valid tax token issued under Section 11 in respect of the said vehicle has been obtained and such token is displayed on the vehicle in the prescribed manner. To ensure realisation of tax in time, the District Transport Officer is required to issue demand notices and initiate certificate proceedings where necessary under PDR, Act.

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.

During scrutiny of registration data and tax clearance table of 'VAHAN' database of the office of the District Transport Officer, Kishanganj for the period of account September 2015 to September 2016 we found (October 2016) that 53 passenger buses were registered between April 2012 and June 2016 (all checked), out of which seating capacity of 19 transport vehicles were wrongly calculated on the basis of wheel base for 1 to 12 seat less than its admissible capacity as per notification in ordinary category of buses. It was further found that these vehicles were registered neither in semi deluxe/deluxe category with less seating capacity nor paid tax for the admissible capacity as per its wheel base. This resulted not only violation of Gazette notification but also wrong assessment of seating capacity by the inspecting authority/taxing authority to give undue favour to the vehicle owners which resulted in loss of Government revenue of ₹ 7,33,272.00 including penalty.

On being pointed out in audit, District Transport Officer, Kishanganj stated (October 2016) that action for the recovery would be taken after verification of the matter. Further reply was awaited (December 2016).

The matter was placed on para No 2 of IR No-153/2016-17 issued vide this office letter No.46-478 dated 01.12.2016.


16.01.17
Deputy Accountant General
(Revenue Sector)