

F.P.S. पोस्ट

D. P. Cell (3)

अर्ध.शा.पत्र सं. (Revenue Sector) - 69  
D. O. No.

आर के खरे  
IA&AS

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 : 14-02-2017

5.0.3



प्रधान सचिव, परिवहन विभाग, पटना सं. 626 दिनांक 16.02.17

आदरणीय सुजाता महोदया,

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) 198/2016-17 के कंडिका संख्या 4.6 में उठाई गई आपत्तियों पर आधारित तथ्यों की विवरणी रंगलग्न कर रहा हूँ। इस कंडिका को भारत के नियंत्रक-महालेखापरीक्षक का 31 मार्च 2017 को समाप्त होने वाले वर्ष के प्रतिवेदन(राजस्व प्राप्तियाँ), 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

भवरीण,

राजेंद्र  
13-2-17

अनुलग्नक: तथ्यों की विवरणी।

राजेंद्र - सहायक

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

आमद का  
16/2/17

236  
20/2/17

राज्य परिवहन आयुक्त, कोणार्क  
संख्या 1120  
प्राप्ति तिथि 16/2/17  
प्रेषण तिथि 16/2/17

## Statement of Facts

### Non levy and collection of road safety cess on vehicles: ₹ 2.94 lakh

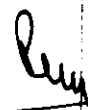
As per The Bihar Motor Vehicles Taxation (Amendment) Act, 2016 effective w.e.f. 16-08-2016, every vehicle liable to pay One Time Tax in accordance with the provisions of sub-Section (1) of Section (7), a road safety cess at the rate of one per cent of the value of such vehicle shall be levied and collected. 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, Madhubani for the period of account April 2015 to September 2016 we found (November 2016) that 561 (Motor cycle) vehicles were registered between 16-08-2016 and 30-08-2016 (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 ₹ 2,94,350.00 including fine remained un-realised.

On being pointed out in audit, District Transport Officer, Madhubani stated (November 2016) that as per departmental notification the amount of road safety cess would be collected in miscellaneous and kept separately till the creation of head and accordingly deduction was being made after 30-08-2016. Further, action would be taken for the recovery in the light of the objection. Further reply was awaited (January 2017).

This S O F is based on Para No-4 of IR No-198/2016-17 issued vide this office letter No.531-533 dated 09-01-2017.

  
13.2.17

Deputy Accountant General  
(Revenue Sector)

## Statement of Facts

### Non levy and collection of road safety cess on issue of licenses of vehicles: ₹ 1.43 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.

Road safety cess shall be levied and collected on licenses at the following rates as per Schedule IV:-

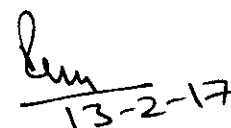
SI No	Class of licensee	Amount of cess in rupees
1	Learners License	50
2	License for Two wheelers, whether with or without gear	100
3	License for Light Motor Vehicle License-Non Transport	150
4	License for Motor Vehicle License-Transport	200
5	License for Medium and Heavy Motor Vehicles	500

During scrutiny of learner's license and driving license of the office of the District Transport Officer, Madhubani for the period of account April 2015 to September 2016 we found (November 2016) that 1021 licenses (New driving licenses/renewal/learner's license/professional licenses of Two wheelers, Light Motor Vehicles, Personal vehicles and Commercial vehicles) were issued between 16-08-2016 and 29-08-2016 (all checked) to the applicants. The prescribed fee 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 on issue of licenses to the applicant were not levied and collected from these licensees as per the said notification. The concerned District Transport Officer did not initiate any action toward levy and collection of this cess from the license holders as per provision of the Act.

Thus, due to non-observance of the provisions of the Act, road safety cess of ₹ 1,43,250.00 remained un-realised.

On being pointed out in audit, District Transport Officer, Madhubani stated (November 2016) that as per departmental notification the amount of road safety cess would be collected in miscellaneous and kept separately till the creation of head and accordingly deduction was being made after 30-08-2016. Further, action would be taken for the recovery in the light of the objection. Further reply was awaited (January 2017).

This S O F is based on Para No-6 of IR No-198/2016-17 issued vide this office letter No.531-533 dated 09-01-2017.

  
13-2-17

Deputy Accountant General  
(Revenue Sector)