

स्पीड पोस्ट

आर के खरे
IA&AS



D.P. Cell
अर्थ.शा.पत्र सं. (Revenue Sector) - 81
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 : 27-03-2017

मंत्रालय/पु. वि. वि.
क्रमांक-29.3.2017 का
आ. शा. पत्र सं. 10/3/17
यु. आ. के. - 10/3/17
श. म. 10/3/17
29/3

आदरणीय सुजाता चौधरी,

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) 239/2013-17 के कंडिका संख्या 1, 2, 3, 4, 5, 8, 10, 12, 14, 16 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

27.03.17

अनुलग्नक: तथ्यों की विवरणी।

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

Statement of Facts

Non-realisation of Motor Vehicle Tax: ₹ 55.39 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, a new Section 6(A) has been inserted as per Bihar Motor Vehicles Taxation (BMVT) (Amendment) Act, 2016 that every vehicle liable to pay tax under this Act, other than a vehicle liable to One Time Tax in accordance with the provisions of Sub-Section (1) of Section (7), at the rate of one per cent of the annual tax payable under this Act on such vehicle shall be levied and collected as road safety cess. 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.

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.

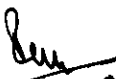
Further, under Section 23 of the Act, *ibid* read with Rule 4(2) of the Bihar Motor vehicles Taxation (BMVT) Rules, 1994, delay in payment of tax beyond 15 days attracts penalty from 25 percent to twice of the amount of tax due. Under Section 22 of the BMVT Act, if the tax or penalty or both has not been paid in accordance with the provisions of the Act, an officer not below the rank of Inspector of Motor Vehicles or any other officer specially authorised by the State Transport Commissioner, may seize the motor vehicles and detain it till the payment of tax.

During scrutiny of registration data and tax clearance table of 'VAHAN' database of the office of the District Transport Officer, Mzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that out of 6308 commercial transport vehicles (all checked), owners of 229 transport vehicle did not pay tax pertaining to the period between July 2015 and October 2016. The concerned District Transport Officer did not issue demand notices against defaulting vehicle owners.

Thus, due to non-observance of the provisions of the Act and Rules, *ibid* taxes of ₹ 55,39,381.00 including cess and penalty remained un-realised.

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

This S O F is based on Para No-1 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.


27.03.17

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: ₹ 50.76 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 25-09-2014 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, Muzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that 369 passenger buses were registered between January 2014 and September 2016 (all checked), out of which seating capacity of 155 transport vehicles were wrongly calculated on the basis of wheel base for 5 to 20 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 ₹ 50,76,630.00 including penalty.

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

This S O F is based on Para No-2 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.


27.03.17

Deputy Accountant General
(Revenue Sector)

Statement of Facts

Non/short realisation of One Time Tax and penalty from three wheelers (commercial): ₹ 17.14 lakh

Under Section 5 & 7 of Bihar Motor Vehicle Taxation (BMVT) Act, 1994 as amended by Bihar Finance Act, 8 of 2010 One Time Tax (OTT) of ₹ 7500.00 and ₹ 5000.00 for seven and four seated vehicles (excluding driver) respectively shall be levied from all three wheelers up to one year of age at the time of registration for a period of ten years from the date of first registration in the state. Provided that One Time Tax payable by three wheelers already registered shall be calculated after deducting the tax amount already paid. Further, no One Time Tax shall be payable if the vehicle has already paid more than ₹ 7500.00 & ₹ 5000.00 as Taxes.

Further provided that as per notification issued vide letter No-2/tax amendment-01/2013/1301 dated 02-04-2013 by the transport department Bihar State, under Bihar Finance, Act 2013; the rate was revised which was effective from 01-04-2013;

(a) a One Time Tax of ₹ 9,000.00 shall be levied for 15 years for new registered vehicles for three wheelers with seating capacity not more than 4 persons (excluding driver). Or

(i) a One Time Tax of ₹ 6,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the state:

(ii) a One Time Tax of ₹ 6,000.00 for a period of 5 years on three wheelers which are more than ten years old.

(b) a One Time Tax of ₹ 13,500.00 shall be levied for 15 years from new registered vehicles for three wheelers with seating capacity up to 7 persons (excluding driver). Or

(i) a One Time Tax of ₹ 9,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the State.

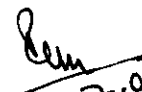
(ii) a One Time Tax of ₹ 9,000.00 for a period of 5 years on three wheelers which are more than ten years old.

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 owner table and road tax table of 'VAHAN' database in respect of three wheelers (commercial) of the office of the District Transport Officer, Muzafferpur for the period of account November 2015 to December 2016 we found (February 2017) that 3880 three wheelers (all checked) were registered between August 2015 and December 2016, out of which 81 were defaulter and the owners of these three wheelers (commercial) did not pay/short pay their One Time Tax at the prescribed rates. No action was taken by the concerned DTO and demand notices were also not issued for the realisation of dues. This omission resulted in non-realisation of One Time Tax of ₹ 17,14,500.00 including penalty.

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

This S O F is based on Para No-3 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.


27.03.17

**Deputy Accountant General
(Revenue Sector)**

Statement of Facts

Non/short realisation of penalty for belated payment of One Time Tax from Commercial three wheelers: ₹ 10.02 lakh

Under Section 5 & 7 of Bihar Motor Vehicle Taxation (BMVT) Act, 1994 as amended by Bihar Finance Act, 8 of 2010 One Time Tax (OTT) of ₹ 7500.00 and ₹ 5000.00 for seven and four seated vehicles (excluding driver) respectively shall be levied from all three wheelers up to one year of age at the time of registration for a period of ten years from the date of first registration in the state. Provided that One Time Tax payable by three wheelers already registered shall be calculated after deducting the tax amount already paid. Further, no One Time Tax shall be payable if the vehicle has already paid more than ₹ 7500.00 & ₹ 5000.00 as Taxes.

Further provided that as per notification issued vide letter No-2/tax amendment-01/2013/1301 dated 02-04-2013 by the transport department Bihar State, under Bihar Finance, Act 2013; the rate was revised which was effective from 01-04-2013;

(a) a One Time Tax of ₹ 9,000.00 shall be levied for 15 years for new registered vehicles for three wheelers with seating capacity not more than 4 persons (excluding driver). Or

(i) a One Time Tax of ₹ 6,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the state:

(ii) a One Time Tax of ₹ 6,000.00 for a period of 5 years on three wheelers which are more than ten years old.

(b) a One Time Tax of ₹ 13,500.00 shall be levied for 15 years from new registered vehicles for three wheelers with seating capacity up to 7 persons (excluding driver). Or

(i) a One Time Tax of ₹ 9,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the State.

(ii) a One Time Tax of ₹ 9,000.00 for a period of 5 years on three wheelers which are more than ten years old.

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 of the office of the District Transport Officer, Muzafferpur in respect of commercial three wheelers for the period of account November 2015 to December 2016 we found (January 2017) that 3822 commercial three wheelers (all checked) were registered between September 2015 and November 2016, Out of which owners of 335 commercial three wheelers paid the One Time Tax but the concerned District Transport Officer did not realise the penalty for delayed payment (ranging between 16 days and 1862 days delay) of OTT as provided in the Act *ibid*. No action 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 delayed payment of One Time Tax from commercial three wheelers ₹ 10,01,925.00.

On being pointed out in audit, the District Transport Officer Muzafferpur stated (February 2017) that necessary action would be taken after the examination from vouchers related to temporary registration. Further reply was awaited (February 2017).

This S O F is based on Para No-04 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.

Devi
27.03.17

Deputy Accountant General
(Revenue Sector)

Statement of Facts

Non realisation of penalty for belated payment of One Time Tax on Commercial Taxi/Cab: ₹ 10.72 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 1st 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 19th 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, Muzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that 798 commercial taxi/cabs were registered between September 2015 and November 2016, out of which owners of 62 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 31 days and 87 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 ₹ 10,71,565.00.

On being pointed out in audit, the District Transport Officer, Muzafferpur stated (February 2017) that necessary action would be taken after examination from vouchers related to temporary registration. Further reply was awaited (February 2017).

This S O F is based on Para No-5 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.


27.03.17

Deputy Accountant General
(Revenue Sector)

Statement of Fact

Non realisation of One Time Tax from Tractors (commercial): ₹ 7.80 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 owner and road tax table of 'VAHAN' database in respect of tractors (commercial) of the office of the District Transport Officer, Muzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that 259 tractors (all checked) were registered between August 2015 and November 2016. Out of which, 13 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 ₹ 7,79,670.00 including penalty.

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

This S O F is based on Para No-8 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.

Pen
27.03.17

**Deputy Accountant General
(Revenue Sector)**

Statement of Facts

Non levy and collection of road safety cess on vehicles: ₹ 14.49 lakh

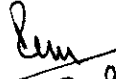
As per The Bihar Motor Vehicles Taxation (Amendment) Act, 2016 effective w.e.f. 16-08-2016, every vehicle liable to pay One Time Tax in accordance with the provisions of sub-Section (1) of Section (7), a road safety cess at the rate of one per cent of the value of such vehicle shall be levied and collected. 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, Muzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that 1346 (Two Wheelers-1201 and Light Motor Vehicle i.e. private cars-145) vehicles were registered between 26-08-2016 and 29-10-2016 (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 ₹ 14,48,925.00 including fine remained un-realised.

On being pointed out in audit, District Transport Officer, Muzafferpur stated (February 2017) that the department informed on 29-08-2016 in this regard. Further reply was awaited (February 2017).

This S O F is based on Para No-10 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.


27.03.17

**Deputy Accountant General
(Revenue Sector)**

Statement of Fact

Non/short realisation of One Time Tax from taxi/cabs: ₹ 1.80 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 1st April 2013) One Time Tax at the rate of 5 per cent 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 again revised vide Bihar Finance Act 15 of 2014 effective from 19-09-2014, One Time Tax at the rate of 7 per cent shall be levied at the time of registration for a period of 15 years for taxi/maxi cabs/motor cab.

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 data of 'VAHAN' database in respect of taxi/cabs (commercial) of the office of the District Transport Officer, Muzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that 498 taxi/cabs (all checked) were registered between August 2015 and June 2016, out of which 02 owners of taxi/cabs did not deposit/short deposit their prescribed One Time Tax at the prescribed rate which was against the provision. The concerned Taxing Officer did not initiate any action towards levy and realisation of One Time Tax and penalty. Demand notices were also not issued. This omission resulted in non/short realisation of One Time Tax ₹ 1,79,801.00 including penalty.

On being pointed out in audit, the District Transport Officer, Muzafferpur stated (January 2017) that one time tax has been collected from the concerned vehicle owners under private vehicle, after that the same was converted in commercial conveyance, hence due to this tax was showing pending. Further reply was awaited (February 2017).

This SOF is based on Para No-12 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.

Sum
27.03.17

**Deputy Accountant General
(Revenue Sector)**

Statement of Facts

Non levy and collection of road safety cess on issue of licenses of vehicles: ₹ 5.28 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:-

Sl 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, Muzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that 3564 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 ₹ 5,28,400.00 remained un-realised.

On being pointed out in audit, District Transport Officer, Muzafferpur stated (February 2017) that the department intimated in this regard on 29-08-2016. Further reply was awaited (February 2017).

This S O F is based on Para No-14 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.

Renu
27.03.17

Deputy Accountant General
(Revenue Sector)

Statement of Fact

Non realisation of One Time Tax and penalty from Light Goods Vehicles: ₹ 2.34 lakh

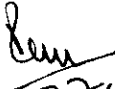
Under the provision of Bihar Motor Vehicles Taxation Act, 1994 as amended by Finance Act, 2011 One Time Tax at the rate of ₹ 7700 for vehicles with gross vehicle weight Up to 1000 kgs and at the rate of ₹ 5500 per 1000 kgs of gross vehicle weight for vehicles above 1000 kgs and Up to 3000 kgs (w. e. 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 taxation data and tax clearance table of 'VAHAN' database in respect of Light Goods Vehicle of the office of the District Transport Officer, Muzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that 892 light goods vehicle (registered laden weight up to 3000 kgs) were registered between April 2015 and December 2016 (all checked), out of which 10 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 ₹ 2,33,750.00 including penalty and the Government sustained loss of revenue.

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

This S O F is based on Para No-16 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.


27.03.17

**Deputy Accountant General
(Revenue Sector)**