

र-प्राप्त पत्र-ल

D.P. Cell

आर के खरे  
IA&AS



अध:शा.पत्र सं. (Revenue Sector) - 83  
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 : 28-03-2017

5.03

6 weeks  
deadline

30/3

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श्रीमती सुजाता चतुर्वेदी,

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) 227, 239/2016-17 के कडिका संख्या 2, 3, 10; 6, 18 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 प्राप्तियों), बिहार सरकार में सम्मिलित किया जाना प्रस्तावित है।

अतः आपसे अनुरोध है कि अपना मतव्य छः सप्ताह के अंदर इस कार्यालय को अवश्य भेजें। उत्तर प्राप्त न होने की स्थिति में यह समझा जाएगा कि आपको कडिका में उठाई गई आपत्ति स्वीकार है।

कृपया पत्र प्राप्ति की सूचना दें।

अनुलग्नक तथ्यों की विवरणी।

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

खादर  
31/3/17

राचिव,  
शुभेन्द्र  
28.03.17

प्रधान राचिव परिवहन विभाग  
दिनांक 31.03.17  
उपरोक्त तथ्यों की विवरणी।

## Statement of Fact

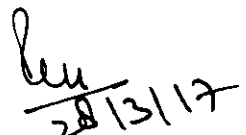
### Non realisation of One Time Tax from Agricultural Tractors: ₹ 15.15 lakh

As per Sub-Section (7) of Section 7 of Bihar Motor vehicles Taxation Act, 1994 the tractor and trailer used for transporting agricultural produce shall be clubbed together for the purpose of One Time Tax to be levied at the rate of ₹ 3,000.00 per tractor-trailer in case the tractor is limited to 25 H P capacity and the capacity of the trailer does not exceed three tones; and the rate shall be ₹ 5,000.00 per tractor-trailer in case where the tractor has more than 25 H P capacity and the capacity of the trailer does not exceed five tones.

During scrutiny of registration data of 'VAHAN' database in respect of agricultural tractors of the office of the District Transport Officer, Mzafferpur for the period of account November 2015 to December 2016 we found (January 2017) that 1419 tractors (all checked) were registered between April 2015 and October 2016. Out of which, 101 were defaulter in which owners of these 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 ₹ 15,15,000.00.

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-6 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.

  
28/3/17  
**Deputy Accountant General**  
**(Revenue Sector)**

## Statement of Fact

### Irregular issue of certificate of registration of E-Rickshaw: ₹ 0.54 lakh

The Motor Vehicle Act, 1988 amended in No-3 of 2015 be it enacted by the Parliament in the sixty sixth years of the republic of India are as follows:

1(i) This Act may be called the Motor Vehicle Amendment act 2015.

(ii) It shall be deemed to have come into force on the seventh day of January 2015.

(2)A (i) Save as otherwise provided in the proviso to sub-section (i) of section 7 and sub-section (10) of section 9, the provision of this act shall apply to E-cart and E-rickshaw.

(2) For the purpose of this section, "E-cart or E-rickshaw" means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specification, as may be prescribed in this behalf.

(10) Notwithstanding anything contained in this section, the driving license to drive E-cart or E-rickshaw shall be issued in such manner and subject to such conditions, as may be prescribed,

Further, as per notification No-1425 dated 16-03-2016 issued by the department of Transport, Government of Bihar the following decisions has been taken.

4. E-rickshaw/E-cart has been inserted in the definition of vehicle as defined in Motor Vehicle Taxation Rules, 1994.

5. As per clause 5, E-rickshaw/E-cart should be sold by its manufacturer/dealer to those who have a driving license to drive these vehicles.

6. As per clause 7 of Annexure 'A' for the registration of E-rickshaw/E-cart the following necessary documents shall be enclosed with application Form to the registering authority.

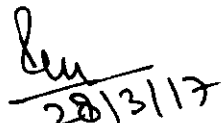
(xii) Form-20 (xiii) Form-21 (xiv) Invoice (xv) Form-22 (xvi) Insurance paper (xvii) Proof of residence (xviii) Fitness Paper (xix) Temporary registration (if applicable) (xx) Entry tax clearance by the sales tax department (xxi) Driving license in respect of E-rickshaw/E-cart (xxii) One Time Tax at the rate of 3.5 per cent of the sale value.

During scrutiny of owner table and road tax 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 101 E-rickshaw were registered between the period December 2015 and November 2016, but neither any driving licenses were issued during 2015-16 and 2016-17 (till the date of audit) in respect of E-rickshaw by the concerned District Transport Officer nor any driving licenses issued by the other District Transport Officer were found enclosed with the application for the registration of E-rickshaw.

The registering authority issued certificate of registration (Form-23) in the absence of driving license in respect of E-rickshaw, whereas driving licenses were necessary requirement before issue of Form-23 (Registration) as mentioned in the Gazette notification. This resulted not only violation of the notification but also loss of revenue in the shape of driving license fee ₹ 54,210.00.

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

This S O F is based on Para No-18 of IR No-239/2016-17 issued vide this office letter No.638-640 dated 03-03-2017.

  
28/3/17  
Deputy Accountant General  
(Revenue Sector)