

एपीड पीएड



सत्यमेव जयते

आर के खरे
IA&AS

D.P. cell
अर्ध.शा.पत्र सं. (Revenue Sector) 85
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 : 31-03-2017

S-0-3

कॉपी लाने में

10/14

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रामश्री

आदरणीय सुजाता चतुर्वेदी,

प्रधान सचिव, परिवहन कोषांग
डायरी सं. 1198, दिनांक 1.05.17

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0)220../2016-17 के कडिका संख्या
....., 11(A) 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 प्राप्तियाँ), बिहार सरकार में सम्मिलित किया जाना प्रस्तावित है।

अतः आपसे अनुरोध है कि अपना गंतव्य 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।

सागर

भवदीय,

[Handwritten signature]

30.3.17

अनुलग्नक: तथ्यों की विवरणी।

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

Statement of Facts

Non/Short realisation of Trade Tax/Penalty on belated payment of tax: ₹ 5.02 lakh.

Under Section 6 of Bihar Motor Vehicle Taxation (BMVT) Act, 1994 and the rules framed there under, tax at an annual rate as prescribed shall be paid by a manufacturer or a dealer in respect of motor vehicles which are in his possession in course of his business as a manufacturer/dealer. Further, as per executive instruction of State Transport Commissioner, Bihar circulated vide letter No. 4284 dated 20.09.2007 trade tax is payable by motor vehicle dealer/manufacturer within 15 days from receipt of motor vehicles, otherwise non payment of tax within the due date attracts penalty ranging between 25 and 200 per cent of the tax due as provided under Rule 4(2) of Bihar Motor Vehicle Taxation Rules, 1994.

During scrutiny of trade tax register and declaration submitted by the dealers of the office of the District Transport Officer, Patna for the period of account November 2015 to October 2016 we found (January 2017) that out of 06 bonafide dealers (all checked) one motor vehicle dealers paid short/delay trade tax in respect of 990 vehicles in their possession during the period between January 2015 and December 2015 but the concerned District Transport Officer did not realise the short tax and penalty due for the belated payment of tax as per Rule. This omission resulted in short realisation of Trade Tax including penalty ₹ 5,02,000.00 on belated payment.

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

This SOF is based on Para No-9 of IR No-220/2016-17 issued vide this office letter No.570-572 dated 03-02-2017.

Sum
30.3.17

**Deputy Accountant General
(Revenue Sector)**

Statement of Fact

Irregular issue of certificate of registration of E-Rickshaw: ₹ 3.38 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.

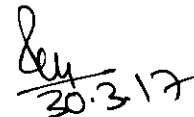
(xii) Form-20 (xiii) Form-21 (xiv) Invoice (xv) Form-22 (xvi) Insurance paper (xvii) Proof of residence (xviii) Fitness Paper (xix) Temporary registration (if applicable) (xx) Entry tax clearance by the sales tax department (xxi) Driving license in respect of E-rickshaw/E-cart (xxii) One Time Tax at 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, Patna for the period of account November 2015 to October 2016 we found (January 2017) that 634 E-rickshaw were registered between the period May 2016 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 ₹ 3,38,190.00.

On being pointed out in audit, District Transport Officer, Patna stated (January 2017) that matter would be examined and necessary action would be taken accordingly. Further reply was awaited (February 2017).

This S O F is based on Para No-11(A) of IR No-220/2016-17 issued vide this office letter No.570-572 dated 03-02-2017.


20.3.17

Deputy Accountant General
(Revenue Sector)