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PART III—Acts of the West Bengal Legislature.

**GOVERNMENT OF WEST BENGAL**

**LAW DEPARTMENT**

**Legislative**

**NOTIFICATION**

No. 462-L.—23rd April, 2024.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

**West Bengal Act IX of 2024**

**THE WEST BENGAL ADDITIONAL TAX AND ONE-TIME TAX  
ON MOTOR VEHICLES (AMENDMENT) ACT, 2024.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*,  
*Extraordinary*, of the 23rd April, 2024.]

*An Act to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989.*

WHEREAS it is expedient to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, for the purposes and in the manner hereinafter appearing:

West Ben Act  
XIX of 1989

It is hereby enacted in the Seventy-fifth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 2024.

*The West Bengal Additional Tax and One-time Tax on  
Motor Vehicles (Amendment) Act, 2024.*

(Sections 2, 3.)

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of  
section 9BB of  
West Ben. Act  
XIX of 1989.

2. In section 9BB of the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (hereinafter referred to as the principal Act), for sub-section (1), the following sub-section shall be substituted:—

“(1) The owner of any motor car and omnibus (with seats up to 14 and not registered as transport vehicle), other than battery operated motor vehicle, shall be liable to pay either life-time tax or one-time tax at the rate specified in Part IA or Part IAA, as the case may be, of Schedule IV, at the time of payment of tax.”.

Amendment of  
Schedule IV.

3. In Schedule IV of the principal Act, after Part IA, the following Part shall be inserted:—

“Part IAA

**Life-time tax on motor cars and omnibuses (with seats up to 14 seats and not registered as transport vehicle) where life-time tax is not paid at the time of first registration in West Bengal:—**

| Sl. No. | Description of motor vehicles  | Rate of life-time tax   |
|---------|--|---|
| (1)     | (2)  | (3)   |
| 1.      | Motor cars and omnibuses (with seats up to 14 seats and not registered as transport vehicle) where life-time tax is not paid at the time of first registration in West Bengal. | (a) 7.5% of the value of the vehicle subject to a minimum of rupees 30,000/- up to engine capacity of 900 cc.;<br>(b) rupees 45,000/- for engine capacity of more than 900 cc. but up to 1490 cc.;<br>(c) rupees 60,000/- for engine capacity of more than 1490 cc. but up to 2000 cc.; and<br>(d) rupees 75,000/- for engine capacity of more than 2000 cc. ”. |

By order of the Governor,

PRADIP KUMAR PANJA,  
Pr. Secy. to the Govt. of West Bengal,  
Law Department.