

**GOVERNMENT OF WEST BENGAL
LABOUR DEPARTMENT
I. R. BRANCH**

**Writers' Buildings, Block E (First Floor)
Kolkata-700 001**

NOTIFICATION

No. 1046-EIL/1A-02/2010, dated 01.10.2010.—In exercise of the power conferred by section 16 of the West Bengal Motor Transport Workers' Welfare Cess Act, 2010 (West Ben. Act V of 2010), the Governor is pleased hereby to make, after previous publication as required under sub-section (1) of section 16 of the said Act, the following rules, namely:—

Rules

1. Short title and commencement.—(1) These rules may be called the West Bengal Motor Transport Workers' Welfare Cess Rules, 2010.

(2) They shall come into force on and from the day of the Publication in the *Official gazette*.

2. Definitions.—(1) In these rules, unless there is anything repugnant in the subject or context,—

- (a) "Act" means the West Bengal Motor Transport Workers' Welfare Cess Act, 2010 (West Ben. Act V of 2010);
- (b) "Cess Authority" means the authority appointed under sub section (1) of section 3 of the Act ;
- (c) "Year" means a Financial Year commencing on the first day of April.

(2) All expressions used in these rules which are not defined, but defined in the Act, shall have the same meaning assigned to them in the Act.

3. Furnishing of return.

(1) Every Cess Authority shall submit return regarding collection of cess in Form-I to—

- (a) the Board;
- (b) the District Magistrate of the area or the Director Public Vehicles Department in case of Kolkata ; and
- (c) the concerned Deputy Labour Commissioner.

(2) The returns under rule (1) shall be sent to the authorities specified in the said sub-rule so as to reach them within tenth day of every month. The return may also be sent to the Board through E-mail or through on-line.

4. Payment of cess.

(1) Cess payable under the Act shall be collected by the 'Cess Authority' either in cash or by demand draft drawn in favour of the Board.

(2) The Cess Authority shall not collect any cess without giving a receipt of such collection. The fact of such payment of cess shall also be endorsed in the 'cess token'. A common receipt of cess collection along with collection of tax under the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act IX of 1979) may be issued. Similarly a common token may be given.

(3) Amount collected by the Cess Authority in cash or by demand draft shall be deposited to the State Bank of India in favour of the Board immediately. If for some unforeseen circumstances the amount could not be deposited on the same day, the same shall be deposited in the next working day.

(4) Every owner of a motor vehicle liable to pay cess under the Act shall pay cess alongwith tax payable under the West Bengal Motor Vehicles Tax Act, 1979 within the time specified under section 11 of the West Bengal Motor Vehicles Tax Act, 1979.

(5) The Cess Authority shall collect cess with interest or penalty wherever such interest or penalty is payable.

(6) Every owner of a motor vehicle liable to pay cess under the Act shall submit —

- (a) details of cess paid during the year in respect of such vehicle through a return in Form-II in the month of April every year; and
- (b) details of owner of the vehicle in respect of which cess is payable in Form-II A within ninety days of coming into force of these rules. Changes, if any, in the information submitted shall also be communicated in the same form, i.e Form-IIA (Revised) within thirty days of such change to the Board and the concerned Deputy Labour Commissioner.

(7) The cess token shall be displayed conspicuously in all motor vehicles for which the cess under the Act is payable.

5. Claim of refund.—(1) If any refund is allowed under section 13 of the West Bengal Motor Vehicles Tax Act 1979, corresponding refund of cess collected under the Act may be allowed.

(2) If any refund is allowed under sub rule (1) or by an order of the Appellate Authority under the Act, the 'Cess Authority' shall issue a certificate in Form-III, duly countersigned by the District Magistrate or the Additional District Magistrate in case of districts other than Kolkata or the Director Public Vehicles Department or Deputy Director Public Vehicles Department in case of Kolkata, to the concerned owner of the motor vehicle with a copy to the Board. Such certificate shall specify the amount of cess collected and the amount is required to be refunded under the Act along with the reasons of such refund.

(3) The Board or any other authorized officer of the State Government shall, on production of such certificate in Form-III refund excess amount collected as cess to the concerned owner of the motor vehicle by cheque.

6. Imposition of interest or penalty and its recovery.—(1) The Cess Authorities shall recover cess and impose interest or penalty payable under the Act.

(2) For recovery of dues payable under the Act, provisions of section 11 of the Act shall be applicable.

(3) Every order made under this rule shall be forwarded to —

(a) the Board;

(b) the concerned Deputy Labour Commissioner;

(c) District Magistrate in the district other than Kolkata or the Director PVD in case of Kolkata.

(4) The Board shall record every order made under this rule in a register.

7. Appeal.—(1) An appeal under section 15 of the Act shall be preferred to the District Magistrate in the case of a district other than Kolkata and to the Director PVD in case of Kolkata accompanying non-refundable fees of one hundred rupees in cash.

(2) An appeal under this rule may be made in plain paper setting forth the order against which the appeal is preferred and the reasons of such appeal.

(3) No appeal under this rule shall be accepted if the order appealed against has not been complied with and a certificate of such compliance from the concerned officer or the authority has not been enclosed.

(4) The Appellate Authority after allowing the parties an opportunity of being heard and after such enquiry, if any, as it may deem necessary may confirm, modify or set aside the order from which the appeal is preferred and replace it by a new order.

(5) An appeal shall be preferred within thirty days from the date on which the order under appeal was received.

(6) Every order made under sub-rule (4) shall be forwarded to the officer or the authority whose order was appealed against. Copy of every such order shall also be sent to the Board and the concerned Deputy Labour Commissioner.

(7) On receipt of an order under sub-rule (6) an officer or the authority under the Act, whose order was challenged, shall take due action as per such order within seven days with an intimation to the Board.

8. Registers.

The Board shall maintain—

(a) a register of motor vehicle for which cess is payable in Form-IV;

(b) a register of cess received from motor vehicles in Form-V;

(c) a register of deposits to the bank in Form-VI; and

(d) a register of orders in connection with recovery of interest or penalty in Form-VII.

FORM I

[See rule 3]

Office of the Cess Authority appointed under section 3(1) of the West Bengal Motor Transport Workers' Welfare Cess Act, 2010 for the area.....

Return of the Cess collected during the month of.....

Sl. No.	Date of collection of cess and road tax	Category of the vehicle, Taxi/Bus/Minibus/Truck/Trailer etc.	Registration number of the vehicle.	Amount of road tax.	Amount of Cess.	Amount of Interest collected and date of order.	Amount of Penalty collected and date of order.	Total cess collected.	Date of Deposit.	Mode of deposit (whether cash or draft) in the bank and details of the draft No. and date, if the amount is deposited in draft.
1										
2										
	Date wise Sub Total of Cess Collected									
1										
2										
	Date wise Sub Total of Cess Collected									
	Total									

Forwarded to :

1. The Board
2. The District Magistrate...../ Director, Public Vehicles Department in case of Kolkata
3. The Deputy Labour Commissioner.....

.....
(Signature with designation and address of the Cess Authority)

FORM II

[See rule 4(6)]

Return of the Cess paid in respect of a vehicle for the Year.....

Category of the vehicle..... Registration Number..... Name of the Cess Collecting Authority.....

Sl. No.	Amount of road tax paid.	Amount of Cess paid	Interest/ Penalty imposed.	Interest/ Penalty paid.	Total Cess paid.	Mode of payment and details of bank Draft No. and date, if paid in bank Draft.	Date of payment.	Amount of Cess ordered to be refunded.	Amount of Cess refunded
Total									

Forwarded to :

1. The Board
3. The Deputy Labour Commissioner.....

.....
(Signature with designation and address of the Cess Authority)

Form IIA

[See rule 4(6)]

**Details of the owner of the vehicle in respect of which Cess is payable
(Separate forms to be filled in for separate vehicles)**

To,

The West Bengal State Social Security Board,
the West Bengal Motor Transport Workers' Welfare Cess Act, 2010.

1. Name, address and telephone / mobile number :
of the owner of the vehicle (mention above details
of all the partners, in case of partnership and all the
Directors in case of a joint stock company)
2. Category of the vehicle :
3. Registration number and year of registration :
of the vehicle
4. Name of the registering authority under the Motor :
Vehicles Act, 1988.
5. Name of the motor vehicles tax collecting authority :
6. Date of taking possession of the vehicle :
7. Number of workmen engaged :
8. Date of commencement of operation :

(Signature with address of the owner of the vehicle)

Forwarded to :

1. The Deputy Labour Commissioner.

West Bengal Motor Transport Workers' Welfare Cess Rules, 2010

Form III

[See rule 5(2)]

Refund of Cess

To.....

(Name and address of the owner of the vehicle)

In exercise of the power conferred upon the undersigned under sub-rule (2) of rule 5 of the West Bengal Motor Transport Workers' Welfare Cess Rules, 2010, this is to certify that an amount of Rs.has been ordered to be refunded to Sri....., the owner of the vehicle having registration number

enclosure : A copy of the order of the Appellate Authority where the reasons for such refund has been recorded (If applicable).

.....
(Signature of the Cess Authority)

.....
Countersigned
(District Magistrate/Additional District
Magistrate / Director PVD, Kolkata
Deputy Director, PVD in Kolkata)

Forwarded to :

1. The Board.
2. The Deputy Labour Commissioner.

.....
(Signature of the Cess Authority)

FORM IV

[See rule 8(a)]

Register of Motor Vehicles for which Cess is payable

Sl. No.	Registration number of the vehicle	Name and contact no. of the owner	Category of the vehicle	Cess Authority	Amount of cess payable per annum	Amount of cess payable per quarter	Remarks / signature of the official

FORM V

[See rule 8(b)]

Register of Cess received from motor vehicles

Sl. No.	Cess Authority (Area)	For the month of _____	Amount of cess collected	Amount of interest / penalty collected	Total cess collected	Date of deposits in the banks / the details of the draft No. and date	Remarks / signature of the official

FORM VI
[See rule 8(c)]

Register of deposits to the banks

Sl. No.	Date of deposit Details of the draft No. and date.	Deposit from (Cess Authority)	Amount of Deposit	Remarks

FORM VII

[See rule 8(b)]

**Register of orders in connection with recovery, interest or penalty
Particulars of the order of interest / penalty / recovery :**

Sl. No.	Category of the vehicle and registration number	Recovery of Interest/Penalty	Brief description of the order	Amount	Result	Remarks

By order of the Governor,

D. RATH,
Principal Secy. to the Govt. of West Bengal