



The Assam Motor Vehicles Taxation (Amendment) Act, 2005

Act 26 of 2005

Keyword(s):

Old Vehicle, Registration, Passenger and Goods Vehicle, Annual Tax

Amendments appended: 11 of 2011, 8 of 2013

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Assam Act No. XXVI of 2005

(Received the assent of the Governor on 13th May, 2005)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005

AN ACT

further to amend the Assam Motor Vehicles Taxation Act, 1936.

Preamble

Whereas it is expedient further to amend the Assam Motor Vehicles Taxation Act, 1936, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

It is hereby enacted in the Fifty-sixth Year of the Republic of India as follows :-

Short title, extent and commencement.

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Bill, 2005.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Substitution of Schedule.

2. In the principal Act, for the existing Schedule the following Schedule shall be substituted, namely :-

ASSAM GAZETTE, EXTRAORDINARY
 (See Section 4, 4A(3) and 4A(4))
SCHEDULE
 One Time Tax on personalised vehicle
 For 15 years

Description of vehicles	Rate of One-Time Tax
(a) New personalised 4 (four) Wheeler vehicles.	3% of
(b) Original cost price upto Rs. 3.00 lakhs.	4% of
(c) Original cost price upto Rs. 15.00 lakhs.	5%
(d) Original cost price above Rs. 15.00 lakhs.	7%
(e) Old Vehicle requiring to be registered in Assam on transfer from another State.	

Note :- Personal vehicles of the office who are coming to the State tax, provided he has paid tax.

(B) One time tax on personalised

New Vehicle to be registered for the first time

1. Less than 65 Kgs unladen weight
2. From 65 Kgs to 90 Kg
3. From 90 Kgs to 135 Kg
4. More than 135 Kg
5. Three Wheelers
6. Trailers/side carriers
7. Old Vehicle, registered in another State and transferred to Assam on transfer

"SCHEDULE

(See Section 4, 4A(3) and 4A(4)

One Time Tax on personalised vehicles

Description of vehicles	Rate of One-Time Tax For 15 years	Tax for every 5 years after 15 years
A) New personalised 4 (four) Wheeler vehicles.		
a) Original cost price upto Rs. 3.00 lakhs.	3% of the Original cost	Rs. 5,000/-
b) Original cost price upto Rs. 15.00 lakhs.	4% of the Original cost	Rs. 7,000/-
c) Original cost price above Rs. 15.00 lakhs.	5% of the Original cost	Rs. 10,000/-
d) Original cost price above Rs. 20.00 lakhs.	7% of the Original cost	Rs. 12,000/-
e) Old Vehicle requiring to be registered in Assam on transfer from another State.	One time tax to be fixed after Allowing a depreciation at the rates 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.	

Note :- Personal vehicles of the officers of the Armed forces and Central Govt./Undertaking, who are coming to the State Temporarily on transfer are exempted from payment of tax, provided he has paid the one time tax of the vehicle in other State.

(B) One time tax on personalised Two Wheelers & three wheelers.

New Vehicle to be registered for the first time	Rate of One Time Tax For 15 years	Tax for every 5 years after 15 years.
1. Less than 65 Kgs unladen weight	Rs. 1500.00	Rs. 500/-
2. From 65 Kgs to 90 Kgs unladen weight	Rs. 2500.00	Rs. 700/-
3. From 90 Kgs to 135 Kgs unladen weight	Rs. 3500.00	Rs. 1000/-
4. More than 135 Kgs.	Rs. 4000.00	Rs. 1000/-
5. Three Wheelers	Rs. 3500.00	Rs. 1000/-
6. Trailers/side car attached to 2/3 wheelers	Rs. 1000.00	
7. Old Vehicle, required to be registered in Assam on transfer from another State.	One time tax is to be fixed after allowing a depreciation of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.	

(C) One time tax for 3 (three) wheeled commercial vehicles (Passenger & Goods Vehicle) a period of ten years along with the permit to run for 5 years (Optional). After expiry of 10 years annual tax applicable at that time will be applicable.

- (i) New vehicles to be registered in the State for the first time. 10% of the original cost of the vehicle.
- (ii) Existing old vehicles and old vehicle requiring to pay the one time tax on transfer from another State or from other district or on conversion. One time tax to be fixed after allowing a depreciation at the rate of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price subject to maximum depreciation of 21%.

(D) Refund of one time tax on Removal or Cancellation of Registration takes place after Registration.

- (i) Personalised 2, 3 and 4 Wheeler vehicles, registered in Assam but permanently transferred out of Assam or on cancellation of registration, the one time tax paid for the said motor vehicle shall be entitled to claim a refund at the rate of deduction of 7% of the tax paid for the year/years of use in Assam.
- (ii) No refund of one time tax paid by the three wheeler commercial vehicles will be allowed.

II. Passenger Vehicles used for Commercial purpose :

Description of vehicle	Annual Tax	Quarterly Tax
1. Passenger carrying capacity of 3 or less persons (three wheelers)	Rs. 1000.00	Rs. 300.00
2. Passenger carrying capacity of 4 persons to 6 persons (three wheelers).	Rs. 2000.00	Rs. 600.00
3. 4 Wheeler vehicle with passenger carrying capacity of 6 or less persons licenced to operate in one city or region.	Rs. 2750.00	Rs. 750.00
4. 4 Wheeler vehicles with passenger carrying capacity of 6 or less and licenced to operate all over the State.	Rs. 5000.00	Rs. 1350.00
5. Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs. 6000.00	Rs. 1600.00

Description of vehicle

- 1. Vehicles with passengers carrying capacity 13 to 30 persons.
- 2. Vehicles with passengers carrying capacity of more than 30 persons.
- 3. Omni Tourist Bus
- 4. Deluxe Express Buses with passengers carrying capacity more than 30 (as specified by Govt. of Assam the Transport Deptt's Notification No. TM 97/01, dtd. 16.12.97)
- 5. All Assam Super Deluxe contract carriers

III. TRACTORS :

- 1. Not exceeding 2 MT
- 2. Exceeding 2 MT but not exceeding 3 MT
- 3. Exceeding 5 MT.

IV. TRAILERS DRAWN BY :

- 1. Light trailer
- 2. Medium trailer
- 3. Heavy trailer

V. MECHANICAL/HYD :

- 1. Not exceeding 3 MT
- 2. Exceeding 3 MT to 5 MT
- 3. Exceeding 5 MT

Description of vehicle	Annual Tax	Quarterly Tax
vehicles with passengers carrying capacity 13 to persons.	Rs. 8000.00	Rs. 2200.00
vehicles with passengers carrying capacity of more than 30 persons.	Rs. 8000.00 + Rs. 90.00 for every seat above 30.	Rs. 2200.00 + Rs. 23.00 for every seat above 30.
Omni Tourist Bus	Rs. 14000.00	Rs. 3500.00
9. Deluxe Express Buses with passengers carrying capacity more than 30 (as specified by Govt. in the Transport Deptt's Notification No. TMV.251/97/01, dtd. 16.12.97)	Rs. 10000.00 + Rs. 100 for every seat above 31.	Rs. 2500.00 + Rs. 25.00 for every seat above 31.
10. All Assam Super Deluxe contract carriage.	Rs. 50,000.00	Rs. 12500.00

III. TRACTORS:

Description of vehicle	Annual Tax	Quarterly Tax
1. Not exceeding 2 MT	Rs. 600.00	Rs. 150.00
2. Exceeding 2 MT but not exceeding 5 MT.	Rs. 1200.00	Rs. 300.00
3. Exceeding 5 MT.	Rs. 2000.00	Rs. 500.00

IV. TRAILERS DRAWN BY TRACTORS, JEEPS ETC. :

1. Light trailer	Rs. 600.00	Rs. 150.00
2. Medium trailer	Rs. 1500.00	Rs. 375.00
3. Heavy trailer	Rs. 2500.00	Rs. 675.00

V. MECHANICAL/HYDROLIC CRANE MOUNTED ON MOTOR VEHICLES :

1. Not exceeding 3 MT	Rs. 3000.00	Rs. 850.00
2. Exceeding 3 MT but not exceeding 5 MT.	Rs. 5000.00 or 0.25% of the cost of the crane, which- ever is higher.	Rs. 1350.00 or 0.0625% of the cost of the crane, which- ever is higher
3. Exceeding 5 MT.	Rs. 5000.00 + Rs. 500.00 for every Ton in excess of 5MT or 0.25% of the cost of the Crane, which- ever is higher.	Rs. 1350.00 + Rs. 125.00 for every ton in excess of 5MT or 0.25% of the cost of the Crane, which- ever is higher.

VI. Vehicles used for carriage of goods on hire :-

1. Authorised to carry 1 MT or less	Rs. 1750.00	Rs. 500.00
2. Exceeding 1 MT to 3 MT.	Rs. 3500.00	Rs. 1000.00
3. Exceeding 3 MT. to 9 MT.	Rs. 3500.00	Rs. 1000.00
	+ Rs. 700.00 for every additional 1 MT above 3 MT.	+ Rs. 175.00 for every additional 1 MT above 3 MT.
4. Exceeding 9 MT	Rs. 8000.00	Rs. 2200.00
	+ Rs. 200.00 for every additional 1 MT above 9 MT.	+ Rs. 50.00 for every additional 1 MT above 9 MT.
5. Authorised to carry 12 MT & above.	Rs. 10,000.00	Rs. 2800.00
	+ Rs. 300.00 for every additional 1 MT above 12 MT.	+ Rs. 75.00 for every additional 1 MT above 12 MT.

VII. Ambulances & Dead body

<u>Carrying Van</u> :	Rs. 3000.00	Rs. 750.00
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VIII. VEHICLES USED PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR PERSONAL LUGGAGE AND PARTLY FOR CONVEYANCE OF GOODS :

1. The tax payable under Art. II.
2. The tax payable under Art. VI.

IX. Any other Transport Vehicle :

Any other Transport vehicles not covered under any category above such as Dumper, Excavator, Camper Van, Trailer Cash Van, Mobile Canteen, Mobile workshop, Mobile Clinic, Fork-lift, Tow-Truck, Rig Mobile (MV), Cementing unit etc.

Annual Rate of Road Tax.

1.5% of the cost of the chassis/vehicle.

Note :- The cost of old chassis/vehicle liable to pay tax will have to be assessed as per guidelines issued by Government and the cost of the chassis/vehicle once assessed will continue till the vehicle is disposed off.

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100
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In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the coming into force of the notification issued under the provisions of the Assam Motor Vehicles Taxation Act, 1936 at such rates as were applicable to such vehicles from time to time."

MOHD. A. HAQUE,
Secretary to the Govt. of Assam,
Legislative Department.

অসম  ৰাজপত্ৰ
সত্যমেব জয়তে
THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত
PUBLISHED BY THE AUTHORITY

নং 154 দিশপুৰ, বুধবাৰ, 25 মে, 2011, 4 জেঠ, 1933 (শক)
No. 154 Dispur, Wednesday, 25th May, 2011, 4th Jyaistha, 1933 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

NOTIFICATION

The 24th May, 2011

No. LGL.3/2010/27:- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XI OF 2011

(Received the assent of the Governor on 16th March, 2011)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011

AN
ACT

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ACT

further to amend the Assam Motor Vehicles Taxation Act, 1936.

Whereas it is expedient further to amend the Assam Motor Vehicles Taxation Act, 1936, hereinafter referred to as the principal Act; in the manner hereinafter appearing;

Assam Act
IX of 1936.

It is hereby enacted in the Sixty-second Year of the Republic of India as follows :-

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2011.

Short title
extent and
commencement

(2) It shall have the like extent as the principal Act.

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

Insertion of new section 4D. 2. In the principal Act, after section 4C, a new section 4D shall be inserted, namely :-

“ 4D. Road Safety Cess on Motor Vehicles - (1) There shall be charged, levied and paid to the State Government besides the tax payable under section 4, a cess, hereinafter referred to as Motor Vehicles Road Safety Cess at the rate as indicated in sub-section (2) on all new motor vehicles at the time of first registration in Assam, as described in Schedule I and II appended to this Act.

(2) The rate of Motor Vehicles Road Safety Cess shall be 1(one) percent of tax payable for such new motor vehicles under section 4 at the time of first registration:

Provided that the amount of the Motor Vehicles Road Safety Cess under sub-section (1), shall be-

- (a) 1(one) percent of the total one-time-tax assessed under Article 1(A), 1(B) and 1(C) of Schedule I, and
(b) 1(one) percent annual tax assessed for commercial and other vehicles described in Article II to IX of Schedule II appended to this Act.
- (3) The Motor Vehicles Road Safety Cess shall be payable as if it were a tax under section 4 and provision of the Principal Act and rules made thereunder shall apply mutatis mutandis in respect of payment of such cess.
- (4) The Officers appointed under clause (d) of section 2 shall, within their respective jurisdiction enforce and collect payment of Motor Vehicles Road Safety Cess under the provision of this Act:

Provided that the State Government may, for facilitating implementation, by notification in the Official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such modifications not inconsistent with the provisions of this section and as may be specified in such notification.

- (5) Notwithstanding anything contained in sub-section (3), the State Government may, subject to the condition of previous publication, make rules generally for carrying out the provisions of sub-section (1) and (2) and rendering of accounts of the Motor Vehicles Road Safety Cess.”

3. **Substitution of the Tax Schedule** In the principal Act, for the existing Schedule, the following Schedules shall be substituted, namely:

SCHEDULE-I (One Time Tax)

See Sec 4, 4A (3) and 4A (4) and 4 D

**Article No. I(A) :- One Time Tax on Non-Transport
(Personalized) Four Wheeler Vehicles.**

Sub Article	Cost price of the 4 wheeler vehicle & description thereof	Rate of OTT for new Vehicles to be registered for first time (Life Time Tax)	Mode of payment of One Time Tax		
			5 Years	10 Years	Remarks: OTT (Life Time)
1	Original cost price upto Rs. 4.00 lakhs	4% of the original cost	Nil	Nil	To be paid at a time
2	Original cost price above Rs.4.00 lakhs and upto Rs.6.00 lakhs	5% of the original cost	½ of the total OTT to be paid	Remaining ½ of the OTT to be paid	May be paid at a time in lieu of paying in slabs
3	Original cost price above Rs.6.00 lakhs upto Rs.12.00 lakhs	6% of the original cost	½ of the total OTT to be paid	Remaining ½ of the OTT to be paid	May be paid at a time in lieu of paying in slabs
4	Original cost price above Rs.12.00 lakhs upto Rs.15.00 lakhs	6.5% of the cost price	-do-	-do-	-do-
5	Original cost price above Rs.15.00 lakhs upto Rs.20.00 lakhs	7% of the original cost	-do-	-do-	-do-
6	Original cost price above Rs.20 lakhs	8% of the original cost price	-do-	-do-	-do-
7	Old vehicles required to be registered in Assam on Transfer from other states.	i) OTT to be fixed after allowing a depreciation @ 7% per annum of the tax payable for the same category of vehicles at the current cost price, if the age of the vehicle is less than 5 years.	Nil	Nil	To be paid at a time.
		ii) 10% depreciation, if the age of the vehicle is in between 5 to 10 years.	-do-	-do-	-do-
		iii) 12% depreciation, if the age of the vehicle is above 10 years & upto 15 years.	-do-	-do-	-do-

Article No. I (B) :- One Time Tax on Non- Transport (Personalized)
Two Wheeler & 3 Wheeler Vehicles

Sub Article	Weight of the vehicles & description thereof	Rate of OTT for new Vehicles to be registered for first time (Life Time Tax)
1.	Less than 65 Kgs unladen weight	Rs 2600.00
2.	Above 65 Kgs to 90 Kgs unladen weight	Rs 3600.00
3.	Above 90 Kgs to 135 Kgs unladen weight	Rs 5000.00
4.	Above 135 Kgs upto 165 Kgs unladen weight	Rs 5500.00
5.	Above 165 Kgs unladen weight	Rs 6500.00
6.	Three Wheeler	Rs 6000.00
7.	Trailer /Side Car attached to 2/3 wheeler vehicles	Rs 1500.00
8.	Old vehicles required to be registered in Assam on Transfer from other state	<p>i) OTT to be fixed after allowing a depreciation @ 7% per annum of tax payable for a new vehicle of the same category at the current cost price, if the age of the vehicle is below 5 years.</p> <p>ii) 10% per annum depreciation, if the age of the vehicle is between 5 to 10 years.</p> <p>iii) 12 % depreciation, if the age of the vehicle is above 10 years.</p>

Article No. I (C): One Time Tax on three wheeler Transport (Commercial) Vehicle (Passenger & Goods Vehicle):

Sub Article	Description of Vehicles	Rate of One Time Tax for 10 years	Mode of Payment
a)	New Vehicle to be Registered in the State for the first time	12.5% of the Original cost of the vehicle	To be paid at a time for 10 years
b)	Existing old vehicles under this category of the state requiring to pay OTT	i) 5% of the original Cost of the vehicle, if the age of the vehicle is within the age of 3 years ii) 6% of the original cost of the vehicle, if the age of the vehicle is above 3 years upto 6 years. iii) 7% of the original cost of the vehicle, if the age of the vehicle is above 6 years and up to 10 years	To be paid at a time for the remaining period i.e. upto age of 10 years
c)	Old vehicles under this category on transfer from other state requiring to pay tax in Assam	i) One time tax is to be fixed @ 8% of the tax payable for the same category of vehicle at the current cost price, if the age of the vehicle is within 3 years ii) 10% per annual depreciation, if the age of the vehicle is above 3 years and upto 6 years. iii) 12 % depreciation, if the age of the vehicle is above 6 years	To be paid at a time for the remaining period i.e. upto the age of 10 years.
d)	After expiry of 10 years, Annual Tax as applicable would be levied.		

Note:-

1. The purchaser of personalized vehicles costing more than Rs.5.5 lakhs who prefer payment of One Time Tax in slabs, shall have to pay the OTT for remaining period immediately after expiry of the Taxes paid; failing which a fine of Rs.5/-per diem shall be levied from the due date for payment of Tax.
2. In case of non Transport (personalized) vehicles (2,3 & 4 wheelers) after payment of OTT at a time or in two slabs (4 wheelers above cost price Rs 5.5 lakhs), as the case may be no payment of further tax shall be applicable ; But Renewal of Registration shall have to be made under Rule 52 (1) of CMV Rule,1989 by paying required fee under Rule 81 of CMV Rules,1989.
3. In case of non Transport (Personalized) vehicle, Taxes shall be levied from the date of sale of the vehicle by the Dealer. On delay of Registration for a period more than 7 days from the date of sale of a vehicle; a fine of Rs.5/- per day shall be levied from the date of sale in case of both Non- Transport and Transport vehicle.
4. Non-Transport (Personalized) vehicle of the officers of the Armed forces and Central Government /Undertaking who are coming to the State temporarily on transfer in service are exempted from AMV Tax, provided he has paid OTT of the vehicle in other State.

ARTICLE No.1 (D):- REFUND OF ONE TIME TAX ON RENEWAL OF VEHICLE TO OTHER STATE OR ON COLLECTION OF REGISTRATION:-

1. Personalized 2,3 and 4 wheeler vehicles registered in Assam, but permanently transferred out of Assam or on cancellation of Registration. the OTT paid for the said Motor Vehicle shall be entitled to claim refund at the rate of deduction 10 % of the Tax paid for the year/ years of use in Assam.
2. The procedure of application for refund of OTT in case of Non Transport (personalized) vehicle and grant of refund thereof shall be made by the Commissioner of Transport, Assam.
3. No refund of One Time Tax in case of Three wheelers Transport (commercial) vehicle shall be applicable.

SCHEDULE-II**ARTICLE NO. II PASSENGER VEHICLES FOR COMMERCIAL PURPOSES:**

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1.	Three Wheeler with passenger carrying capacity upto 3 persons	Rs. 1500.00	Rs. 400.00
2.	Three Wheeler with passenger carrying capacity 4 persons upto 7 persons	Rs. 3000.00	Rs. 800.00
3.	4 Wheeler vehicles with passenger carrying capacity upto 6 persons, permitted to operate in one city or Region	Rs. 4000.00	Rs. 1000.00
4.	4 Wheeler vehicles with passenger carrying capacity upto 6 permitted to operate all over the state	Rs.6500.00	Rs. 1650.00
5.	Vehicles with passenger carrying capacity upto 10 persons	Rs.7500.00	Rs.1900.00
6.	Vehicle with passenger carrying capacity upto 13 persons	Rs.11000/-	Rs.2800/-
7.	Vehicle with passengers carrying capacity 14 to 30 persons	Rs.12000/-	Rs.3000/-
8.	Vehicle with passengers carrying capacity more than 30 persons	Rs.12000/- + Rs. 110/- for every additional seat more than 30	Rs.3000/- + Rs.28/- for every seat above 30
9.	Omni Tourist Bus	Rs.15000/-	Rs.3750/-
10.	Deluxe / Super Deluxe Express Buses	Rs.12000/- + Rs. 120/- for every seat above 31	Rs.3000/- + Rs. 30/- for every seat above 31
11.	All Assam Super Deluxe contract carriage	Rs.50,000/-	Rs.12,500/-

Article No. III Tractors

Sl. No.	Description of Vehicles	Annual Tax	Quarterly
1.	Not exceeding 2 M.T.	Rs. 1000/-	Rs. 250/-
2.	Exceeding 2 M.T. but not exceeding 5 M T	Rs. 2000/-	Rs. 500/-
3.	Exceeding 5 M T but not exceeding 9 M T	Rs. 4000/-	Rs1000/-
4.	Exceeding 9 M T	Rs, 6000/-	Rs. 1500/-

Article No. IV Trailers

1.	Light trailer carrying capacity less than 2 M T	Rs. 1000/-	Rs. 250/-
2.	Medium Trailer carrying capacity above 2 M T upto 5 M T	Rs. 2000/-	Rs. 500/-
3.	Heavy Trailer carrying capacity above 5 M T but not exceeding 9 M T	Rs. 4000/-	Rs1000/-
4.	Exceeding 9 M T	Rs, 6000/-	Rs. 1500/-

Article :V- MECHANICAL CRANE MOUNTED ON MOTOR VEHICLES

Article No.	Description of Vehicle	Annual	Quarterly
1.	Not exceeding 3 M.T	Rs. 5,000/-	Rs. 1,250/-
2.	Exceeding 3 M T but not exceeding 5 M T	Rs. 8,000/-	Rs.2,000/-
3.	Exceeding 5 M T but not exceeding 9 M.T.	Rs. 12,000/-	Rs. 3,000/-
4.	Exceeding 9 M.T.	Rs. 14,000/-	Rs. 3800/-

[Hydraulic Crane used for
 [construction works / Industrial works/ See Article IX]
 [maintenance works etc. Any other vehicles]

Article VI-A : Vehicle used for Carriage of goods (General unrestricted Goods), Water tanker

	Description of Vehicle	Annual	Quarterly
A	General Goods Truck		
1.	Authorized to carry 1 M.T or less	Rs. 2000/-	Rs. 500/-
2.	Exceeding 1 M T to 3 M T	Rs. 4000/-	Rs. 1000/-
3.	Exceeding 3 M.T to 9 M.T.	Rs. 4000/- + Rs. 800/- for every additional 1 M.T. above 3 M.T.	Rs. 1000/- + Rs. 200/- for every additional 1 M.T. above 3 M.T.
4.	Exceeding 9 M.T.	Rs. 9000/-+ Rs. 300/- for every additional 1 M.T. above 9 M.T.	Rs. 2250/- + Rs. 80/- for every additional 1 M.T. above 9 M.T.
5.	Authorized to carry 12 M.T and above	Rs. 11500/- + Rs. 400/- for every additional 1 M.T. above 12 M.T	Rs. 3000/- + Rs. 100/- for every additional 1 M.T. above 12 M.V.

Article -VI -B: Vehicles used for carriage of petroleum Products, L.P.G., CNG and Hazardous Goods

		Annual	Quarterly
1.	Authorized to carry less than 9 M.T	Rs. 10,000/-	Rs. 2500/-
2.	Authorized to carry exceeding 9 M.T.	Rs. 12,000/-	Rs. 3,000/-
3.	Authorized to carry 12 M.T and above	Rs. 14, 000/- + Rs. 450/- for every additional 1 M.T above 12 M.T.	Rs. 3500/- + Rs. 125/- for every additional 1.M.T above 12 M.T.

Article VII :- Ambulance & Dead Body, carrying Van, Hearse plying on hire/ contract & commercial purposes.

The AMV Taxes on 4/6 wheeler Ambulance / Dead body carrying van shall be applicable on the basis of original cost of the vehicle as mentioned herein under :-

<u>Description of Vehicle</u>	<u>Annual Tax</u>	<u>Quarterly Tax</u>
1. Original Cost of the vehicle upto Rs. 3.00 lakhs	Rs. 4000.00	Rs. 800.00
2. Original Cost above Rs. 3.00 lakhs and upto Rs. 5.00 lakhs	Rs. 7000.00	Rs. 1750.00
3. Original Cost above Rs. 5.00 lakhs and upto Rs. 8.00 lakhs	Rs. 8000.00	Rs. 2000.00
4. Original Cost above Rs. 8.00 lakhs	Rs. 12000.00	Rs. 3000.00

Article VIII:- Vehicles used partly for the conveyance of passengers & partly for convenience of Goods, as under Sub-Article (i) and (ii) below, respectively .

- (i) The Tax payable under **Article- II**
- (ii) The Tax payable under **Article-VI**

Article IX**Any other Vehicle****Annual rate of Tax**

Any other vehicle (Non – Transport & Transport) not covered under any category above such as :- Dumper/ Tipper, Excavator, Hydraulic Crane, Camper Van, Cash Van, Mobile Canteen, Mobile Workshop, Mobile Clinic, Fork Lift, Tow-Truck, Rig Mobile, Mobile Cementing Unit etc.

= 1.75% of the cost of the vehicle.

Note:-

1. Annual Tax :- Means Taxes due for payment for a period of 12 (twelve) continuous months which may be considered either on the basis of calendar year or financial year.

The Annual Tax for Commercial Vehicle shall be considered for a period of 12 Calendar months from 1st day of the month of payment of tax.

Liability to pay arrears of Tax of Person succeeding to transferred the ownership possession or control of Motor vehicles

2.(a) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has to be or the person company/ financier who has possession or control of such shall be liable to pay the said tax to the taxation authority.

(b) Nothing contained in this tax schedule shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

3. In case of Transport Vehicles under the category of Article II/III/IV/V/VI/ VII/VIII & IX, if the registered owner fails to pay the Annual / Quarterly tax on due date or within the grace period as provided under the AMV Taxation Act, 1936, the Registered owner shall be levied with a fine of Rs. 5/- per day for defaulting period (including the grace period)

- 4.(a) Every Registered owner of a Transport (commercial) vehicle not covered by One Time tax, while with drawing the vehicle from use by submitting Form – 'H' to get temporary exemption of Taxes, shall have to deposit a sum of Rs. 50/- as application fee.
- (b) In the event of failure on the part of the registered owner of a vehicle to apply within due time for extension of Form – 'H' already submitted, the Registering Authority may extend the Form – 'H' on application of the Registered owner for further period after realizing a fine of Rs. 5/- per day of default.
5. In case of theft vehicle (Commercial) the Registering Authority may exempt further payment of Taxes of the vehicle from the date/ month of theft on the basis of final Police Report and report of Insurance Company regarding settlement of the claim.
6. In addition to AMV Tax payable under this Notification there shall be paid by the owner or person having possession or control of a Motor vehicle, any tax or penalty as was payable under this Act for any period to the coming into force of the Notification issued under the provision of the Assam Motor vehicles Taxation Acts 1936 at such rates as were applicable to such vehicles from time to time."

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department, Dispur.



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 26th April, 2013

No. LGL.3/2010/44.- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. VIII OF 2013

(Received the assent of the Governor on 22nd April, 2013)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2013

AN ACT

further to amend the Assam Motor Vehicles Taxation Act, 1936.

Preamble Whereas it is expedient further to amend the Assam Motor Vehicles Taxation Act, 1936, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act IX
of 1936.

It is hereby enacted in the Sixty- fourth Year of the Republic of India as follows :-

Short title, extent and commencement 1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2013.
(2) It shall have the like extent as the principal Act.
(3) It shall come into force on such a date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of Schedule-I 2. In the principal Act, in Schedule-I, for the existing Article No.1 (c), save and except the Note appearing below the said Article, the following shall be substituted, namely :-

“Article No. 1 (C) : Annual Tax on Three Wheeler Transport (Commercial) Vehicle (Passenger and Goods Vehicle)

Sub Article	Description of Vehicle	Rate of Tax	Mode of Payment
(a)	(i) New Vehicle registered in the State of Assam for the first time and vehicle completing a period upto 3 years from the date of registration (3 Seater)	(i) Rs. 1800/-	Annually
	(ii) New Vehicle registered in the State of Assam for the first time and vehicle completing a period upto 3 years from the date of registration. (For vehicles of seating capacity from 4 to 7 Persons)	(ii) Rs. 3500/-	Annually
(b)	(1) For existing old vehicles under this category already registered in the State of Assam. (3 seater) :-		
	(i) Vehicles completing a period of above 3 years and upto 6 years from the date of registration.	(i) Rs. 1700/-	Annually
	(ii) Vehicles completing a period of above 6 years and upto 10 years from the date of registration.	(ii) Rs. 1600/-	Annually
	(2) For existing old vehicles under this category already registered in the State of Assam. (For vehicles seating capacity from 4 to 7 Persons) :-		
	(i) Vehicles completing a period of above 3 years and upto 6 years from the date of registration.	(i) Rs. 3300/-	Annually
	(ii) Vehicles completing a period of above 6 years and upto 10 years from the date of registration.	(ii) Rs. 3200/-	Annually

(c)	After expiry of 10 years from the date of registration of a vehicle and in case of renewal thereof depending upon the fitness and technical features etc.	Annual or quarterly tax as the case may be as per Schedule -II	Annual or Quarterly tax as the case may be.
(d)	A vehicle may pay 3 (three) years Annual Tax at a time as per Schedule -II after commencement of this Amendment Act on payment of which such vehicle would be entitled for periodic permit for three years and shall be exempted from payment of permit fees.	3 years annual tax as per Schedule-II	Optional

MOHD. A. HAQUE,

Commissioner and Secretary to the Govt. of Assam,
Legislative Department, Dispur.