

ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1949

ASSAM ACT VIII OF 1949 THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1949 (Passed by the Assembly) (Received the assent of the Governor on the 4th May, 1949) [Published in the Assam Gazette of the 11th May, 1949] An Act further to amend the Assam Motor Vehicles Taxation Act, 1936. WHEREAS it is expedient further to amend the Assam .Preamble. Assam Act Motor Vehicles Taxation Act, 1936, in the manner herein- IX of 1936. after appearing It is hereby enacted as follows (I) This Act may be called the Assam Motor 1. Short title, extent and Vehicles Taxation (Amendment) Act, 1949. commence- men t. (2) It shall come into force on such date as the Provincial Government may, by notification in the official Gazette, appoint. (3) It shall have the like extent as the Assam Motor Vehicles Taxation Act, 1936, hereinafter referred to as the Assam Act principal Act. 2, In the proviso to section 5 of the principal Act, Amendment of section 5 word 'equal' shall be deleted, of Assam Act IX of 1936

3. For the First Schedule to the principal Act, the Substitu tion First lowing shall be substituted, namely of Schedule to IX of 1936, Assam Act IX of 1936, Article No.FIRST SCHEDULE Part A Vehicles other dhan those plying for hire or reward Description of vehicle I Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power). A. Bicycles— (i) not exceeding 200 lbs. laden. (ii) exceeding 200 lbs. Price . in weight un- weight unladen anna ld. Annual rate of tax Rs. 5 10 the fol- Quarterly rate of tax 2 3 1 Article No. 11 111 2 Description of vehicle B. Tricycles C. Additional tax for trailers or side-car Vehicles constructed and used solely for the con- veyance of passengers and light per- sonal luggage of passengers. A. Not exceeding 35 cwt. in weight unladen B. Exceeding 35 cwt. in weight unladen C. Additional tax for trailers drawn by vehi- cles covered by this article— (i) Light trailer (ii) Heavy. trailer Other vehicles— A. Vehicles used for the transport of goods only— (i) Authorised to carry a load not exceed- ing 20 cwt. (ii) For every additional 10 cwt. or part thereof of authorised load. B. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance goods. (i) The tax payable under article 11— (ii) An additional tax for each person excess of six which the vehicle designed to carry. (iii) An additional tax for every 10 cwt. part thereof of authorised load goods. C. Tractors— (i) Not exceeding 2 tons in weight (ii) Exceeding 2 tons in weight D. Additional tax for trailers drawn vehicles covered by this article— (i) light trailer (ii) heavy trailer of in is or of by Annual rate of tax 15 5 36 100 10 20 100 30 5 10 25 50 Quarterly rate of tax 5 2 12 30 3 6 30 Article 11 9 3 8 Article TI 25 50 8 15 Article No. IV V VI. 3 Description of vehicle Part B Annual rate of tax Rs. Quarterly rate of tax Vehicles plying for hire or reward Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers. A. Motor cabs and taxis B. Stage carriages— (i) Authorised to carry more than six but not more than IO persons exclusive of the driver and handy-man. (ii) Authorised to carry more than 10 but not more than 15 persons exclusive of the driver and handy-man. (iii) Authorised to carry more than 15 but not more than 20 persons exclusive of the driver and handy-man. (iv) Authorised to carry more than 20 but not more than 25 persons exclusive of the driver and handy-man. (v) For each additional seat authorised in excess of 25 persons. Vehicles used for the transport of goods only— (i) Authorised to carry a load not exceed- ing 20 cwt. (ii) For every additional 10 cwt. or part thereof of authorised load. Vehicles authorised to ply partly for the con- veyance of passengers and their personal luggage and partly for the conveyance of goods— (i) The tax payable under Article IV in respect of the authorised number of passenger seats together with an addi tional tax for every 10 cwt. or part thereof of authorised load of goods. Article 11 40 50 60 75 150 25 80 25 Article IV 20 12 15 18 24 45 8 24 8 6 Article No. VIII. IX. 4 Description of vehicle Tractors— (i) Not exceeding 2 tons in weight (ii) Exceeding 2 tons in weight Trailers drawn by vehicles covered by articles under Part B— (i) Light trailer (ii) Heavy trailer Vehicles authorised to ply for hire on a special route under a permit granted by the Provincial Government. Annual rate of tax 50 100 50 100 Quarterly rate of tax Rs. 15 30 15 30 The appropriate tax payable under Articles IV to VIII together with such additional fee as may be prescribed by the Provincial Government. The above taxes are for motor vehicles fitted with pneumatic tyres, a 50 per cent. higher tax shall be leviable on any motor vehicle authorised to be fitted with solid or semi-solid tyres, A.G.P. (Leg.)