

ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1955

The 24th January 1956 No.LJL.531/55129.—The following Act of the Assam Legislative Assembly which received the assent of the President is hereby published for general information. (Received the assent of the on the 23rd January 1956) ASSAM ACT IX OF 1956 ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT (Passed by the Assam Assembly) [Published in the Assam Gazette, Extraordinary, dated 25th January 1956] 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 (IX of the Principal Act, in the manner hereinafter appearing : It is hereby enacted in the Sixth Year of the Republic of India as follows 1. Short title, extent and commencement. —(1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 1955. 2 (2) It shall come into force on such date as the State Government may, by notification in the official Gazette specify in this behalf. (3) It shall have the like extent as the Principal Act

2. Amendment of Section 14 of Assam Act IX of 1936. Assam Act (IX of 1936) . For sub-section (2) of Section 14 of the Principal Act, the following shall be substituted, namely :— 14. (2) Any Police Officer not below the rank of Sub- Inspector, the Enforcement Inspector of the Transport Department, or any officer of the Motor Vehicles (Transport) Department established under Section 133A of the Motor Vehicles Act, 1939 (Act IV of 1939) and specially authorised, by notification in this behalf by the State Government may require the driver of a Motor Vehicle in a public place to stop the Vehicle and cause it to remain stationary so long as may be reasonably necessary for the purpose of satisfying himself that the tax due in respect of such vehicle has been paid

3. After Section 19 of the Principal Act the following new section shall be inserted, namely :—19A. If a Licensing Officer is satisfied that in respect of any Motor Vehicle— (a) A declaration has not been delivered in accordance with the provisions of Section 10 within one month of the date on which such declaration was due, or (b) any tax or additional tax payable under this Act has not been paid within one month of the date on which such tax was payable, or (c) any penalty imposed under Section 15 or fine imposed under Section 19 has not been paid within one month of the date on which such penalty or fine was imposed ; he may, notwithstanding anything contained in Act the Indian Motor Vehicles Act, 1939, or any rules 1939. made thereunder, declare the certificate of registration of such Motor Vehicle to be suspended and such certificates shall be deemed to be suspended until the whole amount of tax penalty or fine, if any, due in respect of such Motor Vehicle has been paid". of 4. Substitution of the First Schedule to Assam Act IX of Assam Act 1936.—For the first schedule to the Principal Act as amended by III of 1950' Assam Motor Vehicles Taxation Amendment Act, 1950, the following shall be substituted namely :—

FIRST SCHEDULE PART A Vehicles other than those plying for hire or reward

Article No.	Description of Vehicle	Annual rate	Quarterly rate	of tax	of tax
I	Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power).				
No. 11	Description of Vehicle A. Bicycles— (i) not exceeding 200 lbs. in weight unladen. (ii) exceeding 209 lbs. in weight unladen	Annual rate	Quarterly rate		
B.	Tricycles				
C.	Additional tax for trailers or side-car Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers— A. (i) not exceeding 14 H. P (ii) exceeding 14 H. P. B. Additional tax for trailers drawn by vehicles covered by this articles— (i) Light trailer (ii) Heavy trailer of tax Rs. 15 30 40 9 80 25 45 225 60			Article 11 of tax	5 9 12 3 25 30 13 65
111	Other Vehicles— A. Vehicles used for transport of goods only— (i) Authorised to carry a load not exceeding 20 cwt. (ii) For every additional 10 cwt. or part thereof authorised load. B. Vehicles used partly for the conveyance of passengers and their personal luggage—partly for the," conveyance of goods — (i) The tax payable under article 11 (ii) An additional tax for each person in excess of six which the vehicle is designed to carry. (iii) An additional tax for every 10 cwt. or part thereof of authorised load of goods. C. Tractors— (i) Not exceeding 2 tons in weight (ii) Exceeding 2 tons in weight D. Additional tax for trailer drawn by vehicles covered by this article (i) Light trailer (ii) Heavy trailer 9 25 45 90 Article 45 90 3 12 26				
11 26 IV	Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers, 4			Article V VI	Description of Vehicle
	Motor cabs and taxis— (i) Not exceeding 14 (ii) Above 14 H.P. (iii) Station wagons Stage carriage— (i) Authorised to carry 10 persons or below exclusive of the driver and handyman. (ii) Authorised to carry more than 10 but not more than 15 persons exclusive of				

the driver and handyman. (iii) Authorised to carry more than 15 but not more than 20 persons exclusive of the driver and handyman. (iv) Authorised to carry more than 20 but not more than 25 persons exclusive of the driver and handyman, (v) For each additional seat authorised in excess of 25 persons. Annual rate cate A, B. Vehicles used for the _transport of goods only— (i) Authorised to carry a load and not exceeding 20 cwt. (ii) For every additional 10 cwt. or part thereof of authorised load. Vehicles authorised to ply partly for the conveyance 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 passengers seats together with an additional tax for every 10 cwt. or part thereof of authorised load of goods. tax 100 150 175 i 50 225 375 35 180 45 45 of tax 30 45 50 (15 50 100 12 50 13 13 Article No. VII VIII 5 Description of Vehicle Tractors— (i) Not exceeding 2 tons in weight Annual rate of (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 higher on a special route under a permit granted by the State Government. The appropriate tax payable under Articles IV to VIII together with such additional fee as may be prescribed by the State Government. tax 115 225 90 180 Quarterly rate of tax Rs. 36 65 26 50 The above taxes are for Motor Vehicles fitted with pneumatic tyres, a 50 per cent higher tax should be leviable on any Motor Vehicle authorised to be fitted with solid or semi-solid tyres. P. C. DAS, for Secy. to the Govt. of Assam, Leg. & Judi. DeptL

