

ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1963

ASSAM ACT No. XV OF 1963 THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1963, (As passed by the Assembly) (Received the assent of the Governor on the 2nd May 1963) [Published in the Assam Gazette Extraordinary, dated the 4th May 1963] Preamble. Short title, event and commence- mente Amendment of section 2 (f Assam Act [X of 1936, An Act further to amend the Assam Motor Vehi- cles Taxation Act, 1936, Whereas it is expedient further to amend the Assam Act IX of 1936 Assam Motor Vehicles •Taxation Act, 1936, herein- after called the principal Act, in the manner herein- after appearing : It is hereby enacted in the Fourteenth Year of the Republic of India as follows :— 1. (I) This Act may be called the Assam Motor Vehicles Taxation (Amendment Act, 1963, (2) It shall have the like extent as the principal Act. (3) It shall come into force on the 1st April, 1963

2. In section 2 of the principal Act—(1) for clause (c) the following shall be substi- tuted, namely (c) G Heavy Trailer' means a trailer exceeding 3} Metric tonpe in case of both four wheeled and-a single axle trailer, in weight laden.' (2) for clause (e) the following shall be substi- tuted, namely "(e) •Light Trailer'- means a trailer not exceed- ing 2 Metric tonne in case of both four wheeled and a single axle trailer, in weight laden." , and (3) after clause (f) the following new clause shall be inserted, namely "(ff) 'Medium Trailer ' means a tra;ler exceeding 2 Metric tonne but not exceeding 3} Metric tonne in case of both four wheeled and a single axle trailer, in weight laden," Amendment 3. section 17 of the principal Act, for the words of section 17 "the High Court" the following words shall be sub- of Assam Act IX of stituted, namely :--- 1936* "the Assam Board of Revenue constituted under section 3 of the Assam Board of Revenue Act, 1962. Price nP. Assam Act No.XX1 of 1962, 2 Substitution 4. For the First Schedule to the - principal Act, of the First following shall be substituted, namely Schedule to Assam Act lx ot 1936. "FIRST SCHEDULE Part A Vehicles other than those plying for hire or reward. Article NO. 11, Description of Vehicles Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) A. Bicycles— not exceeding 90 kilogram in weight unladen. (ii) exceeding 90 kilogram in weight unladen, B. Tricycles C. Additional Tax for trailer or side car. Vehicles constructed and used sole- ly for the conveyance of passengers and light personal luggage of passen- gers— A. (i) 14 H. P. or less (ii) exceeding 14 •H, P. Annual tax (3) Rs. 25 40 40 9 90 the Quarterly tax (4) 12 12 3 27 33 Acticle No. (1) 111. Description of Vehicles (2) B. Additional tax for trailers drawn by vehicles covered by this arti- cle— (i) Light trailer (ii) Medium trailer (iii) Heavy trailer Other vehicles— A. Vehicles used fop transport of goods only--- (i) Authorised to Carry one Metric tonne or less (ii) For every additional Metric tonne or part thereof of authorised load B. Vehicles used partly for the con- veyance of passengers and their personal luggage and 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 deo signed to carry (iii) An additional tax for every Metric tonne or part thereof of authorised load of goods C. Tractors— (i) Not exceeding 2 Metric tonne in weight Annual (3) 25 45 90 300 70 tax 15 40 45 Quarterly tax (4) Rs. 8 14 27 90 21 6 12 14 Article No, 4 Description of Vehicles (2) (ii) exceeding 2 Metric tonne but not exceeding 3} Me- tric tonne in weight (iii) exceeding 3} Metric tonne in weight D. Additional tax for trailer drawn by vehicles covered by this article— (i) Light trailer (ii) Medium trailer (iii) Heavy trailer E. Mechanical Crane mounted on a Motor Vehicle (i) Light (not exceeding 3 Metric tonne in weight) (ii) Medium (exceeding 3 tric tonne but not exceed- ing 5 Metric tonne) (iii) Heavy (exceeding 5 Metric tonne) Part B Annual tax (3) 90 180 45 90 180 45 90 180 Vehicles plying for hire or reward Veh icles plying for hire for the conveyance of passengers and light personal luggage of passen- gers. A. Motors Cabs and Taxis— (i) Taxi cabs (ii) Station wagons and omni- bus. (iii) State Transport Cars (iv) Tourist Taxi (v) Auto Rickshaw B. Stage Carriage— (i) For every seat- authorised 250 300 300 850 100 40 Quarterly tar (4) 27 54 27 54 14 27 54 75 90 90 255 30 12 Article No. VIII. IXO Description of Vehicles (2) Vehicles used for the transport of goods only— (i) For I Metric tonne or less , (ii) each additional (half) Metric tonne. Vehicles authorised to ply P?rtly fcr the conveyance of passengers and their personal luggage and partly for the conveyance of goods— A. Contract carriage (Casual)— (i) For every seat (ii) An additional tax for every Metric tonne or part thereof oi authorised load of goods. Tractors— (i) Not exceeding 2 Metric tonne in weight, (ii) exceeding 2 Metric tonne but not exceeding 3+ Metric tonne in weight (iii) exceeding 3} Metric tonne in weight Trailers drawn by vehicles covered by articles under Part-B— (i) Light Trailer

(ii) Medium Trailer (iii) Heavy Trailer Vehicles authorised to ply for hire on a special route under a permit granted by the State Government, Annual (3) 300 75 40 100 115 225 325 90 360 tax Quarterly tax (4) 90 23 12 30 36 68 98 54 i 08 The appropriate tax payable under articles IV to VIII together with such additional fee as may be prescribed by the State Government, Article No. (1) AGP (Leg) Description of Vehicles (2) Annual tax Quarterly tax Mechanical Crane, mounted on a Motor Vehicle— (i) Light (not exceeding 3 Metric tonne in weight) (ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne) (iii) Heavy (exceeding 5 Metric tonne) (3) 115 225 325 (4) 36 68 98 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".

