

ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2002

-w/sq Registered No. - 768/97 THE ASSAM GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY 373 frTtv, 10 a', 2002, 20 1924 (rT•) No. 373 Dispur, Friday, 10th May, 2002, 20th Vaisakha, 1924 (S.E.) GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR LEGISLATIVE DEPARTMENT LEGISLATIVE BRANCH NOTIFICATION The 9th May, 2002 No. LGL.42/99/51.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. 3168 THE ASSAM GAZETTE. EXTRAORDINARY. MAY ASSAM ACT No. XII OF 2002 (Received the assent of the Governor on 1st May, 2002) THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2002 Preamble. Short title, extent and commencement. Insertion of new section 5A. 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 ; It is hereby enacted in the Fifty-third Year of the Republic of India, as follows :- 1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2002. (2) It shall have the like extent as the principal Act. (3) It shall come into force at once

2. In the principal Act, after section 5, the following new section 5A shall be inserted, namely :-

"5A. Fine for delayed payment :- Every owner of a motor vehicle who fails to pay the tax payable under this Act in time, shall be liable to pay a fine @ Rupees 5 (Five) only per day for every day of such delayed payment." Assam Act, No. IX of 1936. substitution 3. In the principal Act, for the existing Schedule of Schedule. as appended vide the Assam Motor Vehicles Taxation (Amendment) Act, 1999, the following Schedule shall be substituted, namely :- ASSAM GAZETTE. EXTRAORDINARY, MAY 10, 2002 3169 SCHEDULE (See Section 4, 4 and 4 A (4) One Time Tax on personalised vehicles •Article No. DescriDtion of vehicles (a) (c) (d) 2. New personalised 4 (Four) Wheeler vehicles. Original cost priöe upto Rs. 3.00 Lakhs. Original cost price upto Rs. 7.00 Lakhs. Original cost price above Rs. 7.00 Lakhs. Original cost price above Rs. 12.00 Lakhs. Old Vehicle requiring to be registered in Assam on transfer from another State. Rate of One-Time Tax 2% of the Original cost. 3% of the Original cost. 5% of the Original cost. 7% of the Original cost. 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. (B) One time tax on personalised Two Wheelers & three wheelers. New vehicle to be registered for the first time

1. Less than 65 Kgs.unladen weight.- 2. From 65 Kgs to 90 Kgs unladen weight- 3. From 90 Kgs to 135 Kgs unladen weight- 4. More than 135 Kgs

5. Three Wheelers

6. Trailers/side car attached to 2/3 wheelers- 7.Old Vehicle, required to be registered on transfer from another State. Rate of one time Tax Rs. 1500.00 Rs. 2500.00 Rs. 3500.00 Rs. 4000.00 Rs. 3500.00 Rs. 1000.00 One time tax is to be fixed after allowing a depreciation of 7% per annum of the tax payable for a new vehicle of thesame category at the current cost price. 3170 THE ASSAM GAZETTE EXTRAORDINARY MAY (C) Refund of one time tax on Removal or Cancellation of Registration takes place after Registration. 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 payee of 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

11. Passenger vehicles used for Commercial purposes : Description of vehicle 1.Passenger carrying capacity of 3 or less persons (three wheelers) 2. Passenger carrying capacity of 4 persons to 6 persons (three wheelers). 3. 4 wheelers vehicle with passenger carrying capacity of 6 or less persons licenced to operate in one city or region. 4. 4 wheelers vehicles with passen- ger carrying capacity of 6 or less and licenced to operate all over the State

5. Vehicles with passengers carrying capacity of 7 to 12 persons

6. Vehicles with passengers can-ying capacity of 13 to 30 persons

7. Vehicles with passengers carrying capacity of more than 30 persons

8. Omni Tourist Bus 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, dt. 16-12-97)

10. All Assam Super Deluxe contract carriage. Annual Tax Rs. 1000.00 Rs. 2000.00 Rs. 2750.00 Rs. 5000.00 Rs. 6000.00 Rs. 8000.00 Rs. 7500.00 +Rs. 90.00 for every seat above 30. Rs. 14000.00 Rs. 10000.00 +Rs. 100.00 for every seat above 30. Rs. 30,500.00 Quarterly Tax Rs. 250.00 Rs. 500.00 Rs. 690.00 Rs. 1250.00 Rs. 1500.00 Rs. 2000.00 Rs. 1875.00 +Rs. 23.00 for every additional seat above 30. Rs. 3500.00 Rs. 2500.00 +Rs. 25.00 for every additional seat above 30. Rs. 7625.00 THE ASSAM GAZETTE EXTRAORDINARY MAY 10 2002 3171 111. TRACTORS • 1. 2. 3. 1. 2

3. Description of vehicle Not exceeding 2 M.T. Exceeding 2 M.T. but not exceeding 5 M.T. Exceeding 5 M.T. Annual Tax Rs. 600.00 Rs. 1200.00 Rs. 2000.00 lv. TRAILERS DRAWN BY TRACTORS JEEPS ETC. Light Trailer Medium Trailer Heavy Trailer Rs. 600.00 Rs. 1500.00 Rs. 2500.00 V. Mechanical Crane Mounted on Motor Vehicles : 1. 2

3. Not exceeding 3 M.T. Exceeding 3 M.T. but not exceeding 5 M.T. Exceeding 5 M.T. Rs. 2000.00 or 0.25% of the cost of the Crane, which- ever is higher. Rs. 4000.00 or 0.25% of the cost of the Crane, which- ever is higher. Rs. 4000.00 +Rs. 500.00 for every tax excess of 5 M.T. or 0.25% of the cost of the Crane, which- ever is higher. Quarterly Tax Rs. 150.00 Rs. 300.00 Rs. 500.00 Rs. 150.00 Rs. 375.00 Rs. 675.00 Rs. 500.00 or 0.0625% of the cost of the Crane which- ever is higher. Rs. 1000.00 or 0.0625% of the cost of the Crane, which- ever is higher. Rs. 1000.00 +Rs. 125.00 for every tax excess of 5 M.T. or 0.0625% of the cost of the Crane, which- ever is higher. 3172 THE ASSAM GAZETTE EXTRAORDINARY VI. Vehicles used for carriage of goods on hire : Description of vehicle 1. Authorised to carry 1 M.T. or less

2. Exceeding 1 M.T. to 3 M.T

3. Exceeding 3 M.T. to 9 M.T

4. Exceeding 9 M.T. Authorised to carry 12 M.T. & 5. above. Annual Tax Rs. 1750.00 Rs. 3500.00 Rs. 3500.00 +Rs. 700.00 for every additional 1 M.T. above 3 M.T. Rs. 8000.00 +Rs. 200.00 for every additional 1 M.T. above 9 M.T. Rs. 10,000.00 +Rs. 300.00 for every additional 1 M.T. above 12 M.T. MAY 10 2002 Quarterly Tax Rs. 438.00 Rs. 875.00 Rs. 875.00 +Rs. 175.00 for every additional 1 M.T. above 3 M.T. Rs. 2000.00 +Rs. 50.00 for every additional 1 M.T. above 9 M.T, Rs. 2500.00 +Rs. 75.00 for every additional 1 M.T. above 9 M.T. V 11. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for conveyance of goods - 1. The Tax payable under Art. 11

2. The Tax payable under Art. VI. V III. 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, Ambulance, Mobile Clinic, Fork-lift, Tow-Truck, Rig etc. Amount Rate of Road Tax. 1.5% of the cost of the chassis/ vehicle." S. K. SINHA, GOVERNOR OF ASSAM. K. D. PHUKAN, Secretary to the Govt. of Assam, Legislative Department. GUWAHATI- Printed & Published by the Dy. Director (P&S), Directorate of Ptg. & Sty., Assam, Guwahati-21, (Ex-Gazette) No. 747-500-600-10-5-2002.