

## ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005

VYV Registered No. 768/97 THE ASSAM GAZETTE EXTRAORDINARY PUBLISHED BY THE AUTHORITY 203 fr\*91q, 19 a', 2005, 29 q«, 1927 er•) No. 203 Dispur, Thursday, 19th May, 2005, 29th Vaisakhaa, 1927 (S.E.) GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR LEGISLATIVE DEPARTMENT : : LAGISLATIVE BRANCH NOTIFICATION The 17th May, 2005 No. LGL.42/99Æ8.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. 1660 THE ASSAM GAZETTE EXTRAORDINARY MAY 19 Assam Act No. XXVI of 2005 (Received the assent of the Governor on 13th May, 2005) 2005 THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) Preamble Short title, extent and commence- ment. Substitution of Schedule. ACT, 2005 AN ACT further to amend the Assam Motor Vehicles Taxation Act, 1936. Whereas it is expedient further to amend the Assam Act Assam Motor Vehicles Taxation Act, 1936, hereinafter NO• IX Of 1936. 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 :- 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

**2. In the principal Act, for the existing Schedule the following Schedule shall be substituted, namely :-** THE ASSAM GAZETTE EXTRAORDINARY MAY 't SCHEDULE (See Section 4, 4A(3) and 4A(4) **One Time Tax on personalised vehicles 19 2005 1661 Article Description of vehicles Rate of One-Time Tax For 15 years Tax for every 5 years after 15 years (a) (b) (c) (d) (e) New personalised 4 (four) Wheeler vehicles.** Original cost price upto Rs. 3.00 lakhs. Original cost price upto Rs. 15.00 lakhs. Original cost price above Rs. 15.00 lakhs. Original cost price above Rs. 20.00 lakhs. Old Vehicle requiring to be registered in Assam on transfer from another State. 3% of the Original cost 4% of the Original cost 5% of the Original cost 7% of the Original cost One time tax to be fixed after Allowing a deprecia- tion at the rates 7% per annum of the tax payable for a new vehicle of the same category at the cur- rent cost price. Rs. 5,000/- Rs. 7,000/- Rs. 10,000/- Rs. 12,000/- 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 Less than 65 Kgs unladen weight 1. From 65 Kgs to 90 Kgs unladen weight 2. From 90 Kgs to 135 Kgs unladen weight 3. More than 135 Kgs

**4. Three Wheelers 5. Trailers/side car attached to 2/3 wheelers 6**

**7. Old Vehicle, required to be registered in Assam on transfer from another State.** Rate of One Time Tax For 15 years 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 depre- ciation of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price. Tax for every 5 years after 15 years. Rs. 500/- Rs. 700/- Rs. 1000/- Rs. 1000/- Rs. 1000/- 1662 THE ASSAM GAZETTE, EXTRAORDINARY, MAY 19, 2005 (C) One time tax for 3 (three) wheeled commercial vehicles (Passenger & Goods Vehicle) for a period often 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. (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. 10% of the original cost of the vehicle. One time tax to be fixed allowing a after 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

**11. Passenger Vehicles used for Commercial purpose : 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 Wheeler vehicle with passenger carrying capacity of 6 or less persons licenced to operate in one city or region. 4. 4 Wheeler vehicles with passenger 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.** Annual Tax Rs. 1000.00 Ps. 2000.00 Rs. 2750.00 Rs. 5000.00 Rs. 6000.00 Quarterly Tax Rs. 300.00 Rs. 600.00 Rs. 750.00 Rs. 1350.00 Rs. 1600.00 THE ASSAM GAZETTE, EXTRAORDINARY. MAY 19, 2005 1663 Description of vehicle 6. Vehicles with passengers carrying capacity 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, dtd. 16.12.97) 10. All Assam Super Deluxe contract carriage, m. TRACTORS : Description of vehicle I. Not exceeding 2 MT 2. Exceeding 2 MT but not exceeding 5 MT

**3. Exceeding 5 MT.** iv. TRAILERS DRAWN BY TRACTORS JEEPS ETC. : 1. Light trailer Rs. 600.00 2. Medium trailer Rs. 1500.00 3. Heavy trailer Rs. 2500.00 Annual Tax Rs. 8000.00 Rs. 8000.00 + Rs. 90.00 for every seat above 30. Rs. 14000.00 Rs. 10000.00 + Rs. 100 for every seat above 31. Rs. 50,000.00 Annual Tax Rs. 600.00 Rs. 1200.00 Rs. 2000.00 Quarterly Tax Rs. 2200.00 Rs. 2200.00 + Rs. 23.00 for every seat above 30. Rs. 3500.00 Rs. 2500.00 + Rs. 25.00 for every seat above 31. Rs. 12500.00 Quarterly Tax Rs. 150.00 Rs. 300.00 Rs. 500.00 Rs. 150.00 Rs. 375.00 Rs. 675.00 V. MECHANICAL HYDROLIC CRANE MOUNTED ON MOTOR VEHICLES : I. Not exceeding 3 MT 2. Exceeding 3 MT but not exceeding 5 MT

**3. Exceeding 5 MT.** Rs. 3000.00 Rs. 5000.00 or 0.25% of the cost of the crane, which- ever is higher. 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. 850.00 Rs. 1350.00 or 0.0625% 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. 1664 THE ASSAM GAZETTE, EXTRAORDINARY, MAY 19, 2005 VI. Vehicles used for carriage of goods on hire 1. Authorised to carry 1 MT or less 2. Exceeding 1 MT to 3 MT

**3. Exceeding 3 MT.** to 9 MT

**4. Exceeding 9 MT** 5. Authorised to carry 12 MT & above. VII Ambulances & Dead body Carrying Van Rs. 1750.00 Rs. 3500.00 Rs. 3500.00 + Rs. 700.00 for every additional 1 MT above 3 MT. Rs. 8000.00 + Rs. 200.00 for every additional 1 MT above 9 MT. Rs. 10,000.00 + Rs. 300.00 for every additional 1 MT above 12 MT. Rs. 3000.00 Rs. 500.00 Rs. 1000.00 Rs. 1000.00 + Rs. 175.00 for every additional 1 MT above 3 MT. Rs. 2200.00 + Rs. 50.00 for every additional 1 MT above 9 MT. Rs. 2800.00 + Rs. 75.00 for every additional 1 MT above 12 MT. Rs. 750.00 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, 11

**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 (MY), 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. THE ASSAM GAZETTE, EXTRAORDINARY. MAY 19, 2005 1665 Note :- 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. GUWAHATI- Printed & Published by the Dy. Director (P&S), Directorate of Ptg. & Sty., Assam, Guwahati-21, (Ex-Gazette) No. 405-500-600-19-5-2005.