

ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2015

Registered No.-768/97 THE ASSAM GAZETTE EXTRAORDINARY PUBLISHED BY THE AUTHORITY 275 30 2015, 1937 No. 275 Dispur, Wednesday, 30th September, 2015, 8th Asvina, 1937 (S.E.) GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH NOTIFICATION The 30th September, 2015 No. LGL.3/2010/80.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 20th September, 2015 is hereby published for general information. ASSAM ACT NO. XXV OF 2015 (Received the assent of the Governor on 20th September, 2015) THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2015 1328 Short title, extent and THE ASSAM GAZETTE, EXTRAORDINARY, SEPTEMBER 30, 2015 AN 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 Sixty-sixth Year of the Republic of India as follows :- This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2015. It shall have the like extent as the principal Act. It shall be deemed to have come into force with effect from the 1 7th day of June, 2015. In the principal Act, for the existing Schedules, the following Schedules shall be substituted, namely:- "SCHEDULE -1 (One Time Tax, -OTT) See Sec 4, 4A(3) and 4 A(4) and 4 D Assam IX of commencement. Substitution of the Tax Schedule. (1) (2) (3) 2. ARTICLE NO. I (A) — One Time Tax (OTT) on Non — Transport (Personalized) Four Wheeler Vehicles. Sl. No 2 3 4 Cost price of the 4- Wheeler vehicle and original price thereof, excluding VAT Original cost price upto Rs. 4.00 Lakhs Original Cost price above Rs. 4.00 Lakhs and upto Rs. 6.00 Lakhs Original Cost price above Rs. 6.00 Lakhs upto Rs. 12.00 Lakhs Original Cost price above Rs. 12.00 Lakhs upto if no 1 Akhs Rate of OTT for new vehicles to be registered for first time 5% of the Original Cost 6% of the Original Cost 7 % of the Original Cost 7.5 % of the Original Cost Mode of payment of OTT 5years Nil -do- h of the total OTT to be paid 10 years Nil -do- Remaining h of the OTT to be aid Remarks on One Time Tax To be paid in full at the time of first Re istration -do- May be paid at a time in lieu o: paying in slabs -do- Short title, extent and commencement. Substitution of the Tax Schedule. (1) (2) (3) 2. It is hereby enacted in the Sixty-sixth Year of the Republic of India as follows :- This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2015. It shall have the like extent as the principal Act. It shall be deemed to have come into force with effect from the 1 7th day of June, 2015. In the principal Act, for the existing Schedules, the following Schedules shall be substituted, namely:- "SCHEDULE -1 (One Time Tax, -OTT) See Sec 4, 4A(3) and 4 A(4) and 4 D ARTICLE NO. 1 (A) - One Time Tax (OTT) on Non - Transport (Personalized) Four Wheeler Vehicles. Sl. No 2 3 4 5 Cost price of the 4- Wheeler vehicle and original price thereof, excluding VAT Original cost price upto Rs. 4.00 Lakhs Original Cost price above Rs. 4.00 Lakhs and upto Rs. 6.00 Lakhs Original Cost price above Rs. 6.00 Lakhs upto Rs. 12.00 Lakhs Original Cost price above Rs. 12.00 Lakhs upto Rs. 15.00 Lakhs Original Cost price above Rs. 15.00 Lakhs upto Rs. 20.00 Lakhs Rate of OTT for new vehicles to be registered for first time 5% of the Original Cost 6% of the Original Cost 7 % of the Original Cost 7.5 % of the Original Cost 9 % of the Original Cost Mode of payment of OTT 5years Nil -do- h of the total OTT to be paid -do- 10 years Nil -do- Remaining h of the OTT to be aid -do- -do- Remarks on One Time Tax To be paid in full at the time of first Re istration -do- May be paid at a time in lieu of paying in slabs -do- -do- THE ASSAM GAZETTE, EXTRAORDINARY, SEPTEMBER 30, 2015 1329 6 7 S Original Cost price above Rs. 20.00 Lakhs upto Rs. 30.00 Lakhs Original Cost price above Rs. 30.00 Lakhs Old vehicles required to be registered in Assam on transfer from other States 12 % of the Original Cost 14 % of the Original Cost (A) orr to be fixed after allowing a depreciation @ 7% per annum of tax payable for the same category of vehicle at the Current Cost price, if the age of the vehicle is less than 5 years depreciation if age of the vehicle is in between 5 to IO years (C) 12 % depreciation if age of the vehicle is above IO years and upto 15 years. -do- -do- Nil -do- -do- Nil -do- -do- To be paid in full at a time ARTICLE NO. I (B) :- One Time Tax (OTTI on Non-Transport (Personalized) Two heeler & Three Wheeler Vehicles Sl. No. Weight of the vehicles & 2 4. 5. 6. descri tion thereof Less than 65 Kgs unladen wei ht Above 65 Kgs to 90 Kgs unladen wei ht Above 90 Kgs to 135 Kgs unladen wei ht Above 135 Kgs upto 165 Kgs unladen wei ht Above 165 K s unladen wei ht Three Wheeler Trailer / Side Car attached to 2/3 wheeler vehicles Old vehicles required

to be registered in Assam on Transfer from other State Rate of OTT for new vehicles to be registered for first time Life Time Tax Rs.2600.00 Rs.3600000 Rs.500000 Rs.5500.00 Rs.6500.00 Rs.6000.00 Rs.1500.00 i)OTT to be fixed after allowing a depreciation @ 7% per annum of tax payable for a new vehicle of the same category at the current cost price, if the age of the vehicle is below 5 years 1330 THE ASSAM GAZETTE, EXTRAORDINARY, SEPTEMBER 30, 2015 ARTICLE NO. I (C) :- Annual Tax on Three Wheeler Transport Vehicle (Commercial) - Passenger & Goods Sl. No. 2 3

4. Description of Vehicle (i) New Vehicle registered in the State of Assam for the first time and vehicle completing a period upto 3 years from the date of registration (3 Seater) (ii) New Vehicle registered in the State Of Assam for the first time and vehicle completing a period upto 3 years from the date of registration .(For vehicle of seating capacity from 4 to 7 rsons (1)For existing old vehicles under this category already registered in the State of Assam (3 Seater) (i)Vehicles completing a period of above 3 years and upto 6 years from the date of registration . (ii)Vehicles completing a period of above 6 years and upto IO years from the date of registration . (2)For existing old vehicles under this category already registered in the State of Assam . (For vehicles seating capacity from 4 to 7 persons) :- (i)Vehicles completing a period of above 3 years and upto 6 years from the date of registration . (ii)Vehicles completing a period of above 6 years and upto 1 0 years from the date of registration . After expiry of I O years from the date of registration of a vehicle and in case of renewal thereof depending upon the fitness and technical features etc, A vehicle may pay 3 (three) years Annual Tax at a time as per Schedule — 11 after commencement of this Amendment Act on payment Of which such vehicle would be entitled for periodic permit for three years and shall be exempted from payment Rate of Tax Rs. 1800/- Rs.3500/- Rs. 1700/- Rs. 1600/- Rs.3300/- Rs.3200/- Annual or quarterly tax as the case may be as per Scheduled— 11 3 years annual tax as per Schedule -11 Mode of Payment Annually Annually Annually Annually Annually Annually Annual or Quarterly tax as the case may be Optional Sl. No. 2 3

4. Descnp zon (i) New Vehicle registered in the State of Assam for the first time and vehicle completing a period upto 3 years from the date of registration (3 Seater) (ii) New Vehicle registered in the State of Assam for the first time and vehicle completing a period upto 3 years from the date of registration .(For vehicle of seating capacity from 4 to 7 rsons (1)For existing old vehicles under this category already registered in the State of Assam (3 Seater) (i)Vehicles completing a period of above 3 years and upto 6 years from the date of registration . (ii)Vehicles completing a period of above 6 years and upto I O years from the date of registration . (2)For existing old vehicles under this category already registered in the State of Assam . (For vehicles seating capacity from 4 to 7 persons) :- (i)Vehicles completing a period of above 3 years and upto 6 years from the date of registration (ii)Vehicles completing a period of above 6 years and upto IO years from the date of registration . After expiry of IO years from the date of registration of a vehicle and in case of renewal thereof depending upon the fitness and technical features etc. A vehicle may' pay 3 (three) years Annual Tax at a time as per Schedule — 11 after commencement of this Amendment Act on payment of which such vehicle would be entitled for periodic permit for three years and shall be exempted from payment of ermit fees . Rs. 1800/- Rs.3500/- Rs. 1700/- Rs. 1600/- Rs.3300/- Rs.3200/- Annual or quarterly tax as the case may be as per Scheduled— 11 3 years annual tax as per Schedule -11 Annually Annually Annually Annually Annually Annually Annual or Quarterly tax as the case may be Optional THE ASSAM GAZETTE, EXTRAORDINARY, SEPTEMBER 30, 2015 1331 ARTICLE No.1 (D) Refund of One-time Tax on Removal of Vehicle to Other State or on Cancellation of Registration:- I. Personalized 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 refund at of deduction of 10% of the Tax paid for the year/ years use in Assam

2. The procedure of application for refund of one-time tax in case of Non-Transport (personalized) vehicle and grant of refund thereof shall be made by the Commissioner of Transport, Assam

3. No refund of one-time tax in case of three wheeler transport (commercial) vehicle shall be applicable.Note : 2. 3

4. The purchaser of personalized vehicles costing more than Rs.6.00 lakh who prefer payment of one-time tax in slabs, shall have to pay the one-time tax for remaining period immediately after expiry Of the taxes paid; failing which a fine of Rs. 5/- per diem shall be levied from the due date for payment of Tax. In

case of non-transport (personalized) vehicles (2, 3, &4 wheelers) after payment of one-time tax (OTT) at a time or in two slabs (4 wheelers above cost prices Rs. 6.00 lakh), as the case may be no payment of further tax shall be applicable; but renewal of registration shall have to be made under Rule, 52 (I) of CMV Rule, 1989 by paying required fee under Rule 81 of CMV Rules, 1989. In case of non-transport (personalized) vehicle, taxes shall be levied from the date of sale of the vehicle by the Dealer. One delay of registration for a period more than 7 days from the date of sale of a vehicle, a fine of Rs. 5/- per day shall be levied from the date of sale in case of both non-transport and transport vehicle. Non- transport (personalized) vehicle of the officers of the Armed forces and Central Government / undertaking who are coming to the State temporarily on transfer in service are exempted from payment of MV Tax, provided he has paid the OTT of the vehicle in the other State. SCHEDULE-11 ARTICLE NO.I PASSENGER VEHICLES FOR COMMERCIAL PURPOSE

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1.	Three Wheeler with passenger carrying capacity upto 3 excluding driver persons	Rs. 1500.00	Rs. 400.00
2.	Three Wheeler with passenger carrying capacity 4 persons upto 7 persons	Rs. 3000.00	Rs. 800.00
3.	Four Wheeler vehicles with passenger carrying capacity upto 6 persons to operate in one City or a Region	Rs. 4000.00	Rs. 1000.00

out o or on cance ono egstraton, e one-time tax paid for the said motor 2

3. Note : 1.2. 3. 4. vehicle shall be entitled to claim refund at of deduction of 10% of the Tax paid for the year/ years use in Assam. The procedure of application for refund of one-time tax in case of Non-Transport (personalized) vehicle and grant of refund thereof shall be made by the Commissioner of Transport, Assam. No refund of one-time tax in case of three wheeler transport (commercial) vehicle shall be applicable. The purchaser of personalized vehicles costing more than Rs. 6.00 lakh who prefer payment of one-time tax in slabs, shall have to pay the one-time tax for remaining period immediately after expiry of the taxes paid; failing which a fine of Rs. 5/- per diem shall be levied from the due date for payment of Tax. In case of non-transport (personalized) vehicles (2, 3, &4 wheelers) after payment of one-time tax (OTT) at a time or in two slabs (4 wheelers above cost prices Rs. 6.00 lakh), as the case may be no payment of further tax shall be applicable; but renewal of registration shall have to be made under Rule, 52 (I) of CMV Rule, 1989 by paying required fee under Rule 81 of CMV Rules, 1989. In case of non-transport (personalized) vehicle, taxes shall be levied from the date of sale of the vehicle by the Dealer. One delay of registration for a period more than 7 days from the date of sale of a vehicle, a fine of Rs. 5/- per day shall be levied from the date of sale in case of both non-transport and transport vehicle. Non-transport (personalized) vehicle of the officers of the Armed forces and Central Government / undertaking who are coming to the State temporarily on transfer in service are exempted from payment of MV Tax, provided he has paid the OTT of the vehicle in the other State. SCHEDULE-11 ARTICLE NO.I • PASSENGER VEHICLES FOR COMMERCIAL PURPOSE

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1.	Three Wheeler with passenger carrying capacity upto 3 excluding driver persons	Rs. 1500.00	Rs. 400.00
2.	Three Wheeler with passenger carrying capacity 4 persons upto 7 persons	Rs. 3000.00	Rs. 800.00
3.	Four Wheeler vehicles with passenger carrying capacity upto 6 persons to operate in one City or a Region	Rs. 4000.00	Rs. 1000.00
4.	Four Wheeler vehicles with passenger carrying capacity upto 6 persons to operate all over the State	Rs. 6500.00	Rs. 1650.00
5.	Vehicles with passenger carrying capacity upto 10 persons	Rs. 1332	Rs. 332
6.	Vehicles with passenger carrying capacity upto 13 persons	Rs. 1332	Rs. 332
7.	Vehicles with passenger carrying capacity upto 14 to 30 persons	Rs. 1332	Rs. 332
8.	Omni Tourist Bus Deluxe / Super Deluxe Express Bus All Assam Super Deluxe Contract Carriage	Rs. 1332	Rs. 332
9.	Tractors	Rs. 1332	Rs. 332
10.	Trailers	Rs. 1332	Rs. 332

Sl. No. 1 1 2 3 4. Description of Vehicle 2 Not exceeding 2 M.T. Exceeding 2 M.T. but not exceeding 5 M.T. Exceeding 5 M.T. but not exceeding 9 M.T. Exceeding 9 MT s.7500,00 s.1 1000.00 Rs. 12000.00 Rs. 14,400.00 + Rs. 130.00 for very additional t above 3 1 Rs. 18,000.00 Rs. 14,400.00 *Rs. 145.00 for every seat above 3 1 Rs. 55,000.00 Annual Tax 3 s. 1000.00 . 2000.00 . 4000.00 . 6000.00 Rs. 1900.00 s. 2800.00 Rs.3000.00 Rs. 3600.00 Rs. 33.00 for ery additional seat bove 3 1 Rs. 4500.00 Rs. 3600.00 + Rs. 37.00 for every seat above 31. Rs. 13,750.00 uarterly Tax 4 Rs. 250.00 Rs. 500.00 Rs.1000.00 Rs. 1500.00 Article No. III Trailors Sl. No. I 2 Description of vehicle Light trailer, carrying capacity less than 2 MT Medium trailer, carrying capacity above 2 MT upto 5 MT nual Tax . 1000.00 s. 2000.00 uarterly Tax Rs. 250.00 Rs. 500.00 7 8 9 IO 11 passenger carrying capacity upto 13 persons Vehicles with passenger carrying capacity upto 14 to 30 persons Vehicles with passenger carrying capacity more than 30 persons Omni Tourist Bus Deluxe / Super Deluxe Express Bus All Assam Super Deluxe Contract Carriage

.1 1000.00 Rs. 12000.00 Rs. 14,400.00 + Rs. 130.00 for very additional t above 31 Rs. 18,000.00 Rs. 14,400.00 *Rs. 145.00 for every seat above 3 1 Article No. - 11 Tractors Sl. No. Description of Vehicle 1 2 1 Not exceeding 2 M.T. Exceeding 2 M.T. 2 but not exceeding 3 Exceeding 5 M.T. but not exceeding 9 M.T

4. Exceeding 9 MT Article No.111 Trailors Description of Sl. No. vehicle 1 Light trailer, carrying capacity less than 2 MT 2 Medium trailer, carrying capacity above 2 MT upto 3 Heavy trailer, carrying capacity above 5 MT but not exceedin 9 MT Exceeding 9 MT 4 Rs. 55,000.00 Annual Tax 3 . 1000.00 . 2000.00 4000.00 . 6000.00 nual Tax 1000.00 2000.00 Rs. 4000.00 6000.00 Rs.3000.OO Rs. 3600.00 Rs. 33.00 for very additional seat bove 31 Rs. 4500.00 Rs. 3600.00 *Rs. 37.00 for every seat above 31. Rs. 13,750.00 uarterly Tax 4 Rs. 250.00 Rs. 500.00 Rs.1000.OO Rs. 1500.00 uarterly Tax Rs. 250.00 Rs. 500.00 Rs. 1000.00 Rs. 1500.00 THE ASSAM GAZETTE, EXTRAORDINARY, SEPTEMBER 30, 2015 ARTICLE NO.: IV MECHANICAL CRANE MOUNTED ON MOTOR VEHICLE 1333 Sl. No. I 2 3 4 Description of Vehicle Not exceeding 3 MT Exceeding 3 MT but not exceeding 5 MT Exceeding 5 MT but not exceeding 9 MT Exceeding 9 MT Annual Tax Rs. 5000.00 Rs. 8000.00 Rs. 12000.00 Rs. 14000.00 Quarterly Tax Rs. 1250.00 Rs. 2000.00 Rs. 3000.00 Rs. 3800.00 ARTICLE No. V: Vehicle used for Carriage of goods (General unrestricted (Goodst Water tanker etc.) SL No. I 2 3 4 5 Description of Vehicle (General Goods Truck) Authorized to carry I MT or less Exceeding I MT to Exceeding 3 MT to 9 MT Exceeding 9 MT Authorized to carry 12 MT and above Annual Tax Rs. 2400.00 Rs. 4600.00 Rs. 4600.00 +Rs. 950.00 for every additional MT above 3 MT Rs. 10,800.00 + Rs. 350.00 for every additional I MT above 9 Rs. 13,500.00 +Rs 470.00 additional I MT and above 12 MT Quarterly Tax Rs. 600.00 Rs. 1150.00 Rs. 1150.00 235.00 for every additional MT above 3 Rs. 2700.00 Rs. 85.00 for very dditional I T above 9 MT Rs. 3375.00 +Rs. 115.00 for every additional I MT above 12 No. 2 3 4 Description of Vehicle Not exceeding 3 MT Exceeding 3 MT but not exceeding 5 MT Exceeding 5 MT but not exceeding 9 MT Exceeding 9 MT Annual Tax Rs. 5000.00 Rs. 8000.00 Rs. 12000.00 Rs. 14000.00 Quarterly Tax Rs. 1250.00 Rs. 2000.00 Rs. 3000.00 Rs. 3800.00 ARTICLE No. V: Vehicle used for Carriage of goods (General unrestricted (Goods. Water tanker etc.) SL No. I 2 3 4 5 Description of Vehicle (General Goods Truck) Authorized to carry I MT or less Exceeding I MT to Exceeding 3 MT to 9 MT Exceeding 9 MT Authorized to carry 12 MT and above Annual Tax Rs. 2400.00 Rs. 4600.00 Rs. 4600.00 +Rs. 950.00 for every additional I MT above 3 Rs. 10,800.00 + Rs. 350.00 for every additional I MT above 9 Rs. 13,500.00 +Rs. 470.00 additional I MT and above 12 MT Quarterly Tax Rs. 600.00 Rs. 1150.00 Rs. 1150.00 +Rs. 235.00 for additional 1 MT above 3 Rs. 2700.00 Rs. 85.00 for very ditional I T above 9 MT Rs. 3375.00 + Rs. 115.00 for every additional I MT above 12 ARTICLE NO. VI : Vehicle used for Carriage of Petroleum Products, LPG, CNG and Hazardous Goods escription of Vehicl No. General Goods Truck nnuual Tax 2 3 Authorized to carry less than 9 MT Authorised to carry exceeding 9 MT Authorised to carry 12 MT and above Rs. 12000.00 Rs. 14400.00 Rs.16,500.OO 500.00 for every additional I MT above 12 MT uarterly Tax Rs. 3000.00 Rs. 3600.00 Rs. 4125.00 + Rs.125.OO for every additional I MT above 12 MT ARTICLE NO. VII :- Vehicles used partly for the conveyance of passengers & part for convenience of Goods , as under Sub — Article (i) and (ii) below : (i)The Tax payable under Schedule 11 article I (ii)The Tax payable under Schedule 11 article V ARTICLE NO. VIII Any Other Vehicle The Annual Rate of Tax in case of any other vehicle (Non Transport & Transport) not covered under any category mentioned above such as - Dumper / Tipper , Excavator , Hydraulic crane , Camper Van , Cash Van , Mobile Canteen , Mobile Workshop , Mobile Clinic , Fork — lift , Tow — truck , Mobile Rig , Mobile Cementing Unit & any other truck mounted machineries etc.. @ 2.00% of the cost of the vehicle excluding VAT. NOTE 1. Annual Tax :- Means Taxes due for payment for a period of 12 (twelve) continuous months which may be considered either on the basis of calendar year or financial year. The Annual Tax for Commercial Vehicle shall be considered for a period of 12 Calender months from I day of the month Of payment of tax. Liability to pay 2. (a) If the tax leviable in respect of any motor vehicle remains un paid by arrears of Tax of a Person succeeding to transfer of the ownership, possession or control of motor vehicles. any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has to be or the person / company/ financier who has possession or control of such shall be liable to pay the said tax to the taxation authority. 2 3 ARTICLE NO. VII : Authorized to carry less than 9 MT Authorised to carry exceeding 9 MT Authorised to carry 12

MT and above Rs. 12000.00 Rs. 14400.00 Rs.16,500.00 500.00 for every additional 1 MT above 12 MT
 Rs. 3000.00 Rs. 3600.00 Rs. 4125.00 + Rs.125.00 for every additional 1 MT above 12 MT - Vehicles
 used partly for the conveyance of passengers & part for convenience of Goods , as under Sub — Article (i)
 and (ii) below : (i)The Tax payable under Schedule 11 article I (ii)The Tax payable under Schedule 11
 article V ARTICLE NO. VIII Any Other Vehicle The Annual Rate of Tax in case of any other vehicle
 (Non Transport & Transport) not covered under any category mentioned above such as - Dumper / Tipper
 , Excavator , Hydraulic crane , Camper Van , Cash Van , Mobile Canteen , Mobile Workshop , Mobile
 Clinic , Fork — lift , Tow — truck , Mobile Rig , Mobile Cementing Unit & any other truck mounted
 machineries etc.. @ 2.00% of the cost of the vehicle excluding VAT. NOTE I. Annual Tax :- Means Taxes
 due for payment for a period of 12 (twelve) continuous months which may be considered either on the
 basis of calendar year or financial year. The Annual Tax for Commercial Vehicle shall be considered for a
 period of 12 Calendar months from 1 day of the month of payment of tax. Liability to pay 2. (a) If the tax
 leviable in respect of any motor vehicle remains unpaid by arrears of Tax of a Person succeeding to
 transfer of the ownership, possession or control of motor vehicles. any person liable for payment thereof
 and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to
 be in possession or control of such vehicle, the person to whom the ownership of the vehicle has to be or
 the person / company/ financier who has possession or control of such shall be liable to pay the said tax to
 the taxation authority. (b) Nothing contained in this tax schedule shall be deemed to affect the liability to
 pay to said tax of the person who has transferred the ownership or has ceased to be in possession or control
 of such vehicle. THE ASSAM GAZETTE, EXTRAORDINARY, SEPTEMBER 30, 2015 3. In case of
 Transport Vehicle under category of Taxation Schedule-II Article -1 / 11/ 111/ IV/V/VVVII NIII, if the
 registered owner fails to pay the Annual / Quarterly tax on due date or within the grace period as provided
 under the AMV Taxation Act, 1936, the Registered owner shall be levied with a fine Rs. 5/- per day for
 defaulting period (including the grace period). 4. (a) Every Registered owner of a Transport (Commercial)
 vehicle not covered by one-time tax, while withdrawing the vehicle from use by submitting From-'H' to get
 temporary exemption of Taxes, shall have to deposit a sum of Rs. 50/- as application fee. (b) In the event
 of failure on the part of the registered owner of a vehicle to apply within due time for extension of From-
 CH' already submitted, the registering authority may extend the From —'H' on application of the registered
 owner for further period after realizing a fine of Rs. 5/- per day of default
 5. In case of theft of vehicle (commercial) registering authority may exempt further payment of taxes of
 the vehicle from the date / month of the theft on the basis of final Police Report and report of Insurance
 Company regarding settlement of the claim
6. In assessment of M.V. Tax Taxes in case of Truck mounted vehicle / Machinery; the cost of chassis
 and the cost of Machineries / Equipments upon the truck shall be taken into account
**7. In addition to AMV tax payable under this Notification the owner or person having possession or
 control of Motor Vehicle shall pay any tax or penalty payable under this Act for any period that
 comes into effect from the date of Notification issued under the provision of the Assam Motor
 Vehicle Taxation Act, 1936 at such rates as applicable to such vehicles from time to time."** S. M.
 BUZAR BARUAH, Secretary to the Government of Assam, Legislative Department, Dispur. 1335