

Act No XXVII of 1999

পঞ্জীভুক্ত নম্বৰ ৭৬৮৯৭

Registered No.768/97

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THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No.25 Dispur, Wednesday, 2nd February, 2000, 13th Magha, 1921 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 21st December, 1999

No.LGL.42/99/8.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

114 THE ASSAM GAZETTE EXTRAORDINARY, FEB. 2, 2000
ASSAM ACT NO. XXVII OF 1999

(Received the assent of the Governor on 12th Dec. '1999)

THE ASSAM MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1999
AN
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 referred to as the principal Act, in the manner hereinafter appearing : Assam Act IX of 1936

It is hereby enacted in the Fiftieth Year of the Republic of India as follows :-

Short title, extent and commencement. 1. (1) This may be called the Assam Motor Vehicles Taxation (Amendment) Act, 1999.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section-4. 2. In the principal Act, in section-4, in sub-section (1), in the first paragraph, the word, "first" shall be omitted.

Amendment of section-4A. 3. In the principal Act, existing section 4A shall be omitted.

Amendment of section-4B. 4. In the principal Act, section 4B shall be renumbered as section 4A and in section 4B so renumbered, -
(i) in sub-section (3), figure, "III" shall be omitted.
(ii) in sub-section (4), figure, "IV" shall be omitted.

Substitution of Schedules. 5. In the principal Act, for the existing Schedules I, III and IV, the following Schedule shall be substituted, namely :-

Schedule

[See section 4, 4A(3) and 4A(4)]

I. (A) One time Tax on personalised 4 wheelers.

Article No.	Description of vehicles	Rate of one-time Tax.
1.	New personalised 4 (four) Wheelers Vehicles.	2% of the original cost of the vehicle.

THE ASSAM GAZETTE EXTRAORDINARY, FEB. 2, 2000 115

<u>Article No.</u>	<u>Description of vehicles</u>	<u>Rate of one-time Tax.</u>
2.	Old vehicles, requiring to be registered in Assam on transfer from another State	one-time Tax is to be fixed after allowing a depreciation of 7% per annum of the prevailing original value of the vehicle.

(B) One time Tax on Personalised two wheelers and three wheelers.

New vehicle to be registered for the first time.

1.	Less than 65 Kgs. unladen weight.	Rs. 1000.00
2.	From 65 Kgs. to 90 Kgs. unladen weight.	Rs. 1500.00
3.	From 90 Kgs. to 135 Kgs. unladen weight.	Rs. 2000.00
4.	More than 135 Kgs.	Rs. 3000.00
5.	Three wheelers	Rs. 2000.00
6.	Tailors/side Car attached to 2/3 wheelers	Rs. 500.00
7.	Old vehicles, requiring to be registered on transfer from another State	One time Tax is to be fixed after allowing a depreciation of 7% per annum of the tax payable for a new vehicle of the same category.

(C) Refund of one-time Tax where Removal or Cancellation of Registration takes place after Registration.

Personalised 2,3 & 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 year of use in Assam.

II. Passenger vehicles used for Commercial purposes.

<u>Description of vehicle</u>	<u>Annual Tax</u>	<u>Quarterly Tax</u>
1. Passenger carrying capacity of 3 or less persons (three wheelers)	- Rs. 900.00	- Rs. 225.00
2. Passenger carrying capacity of 4 persons to 6 persons (three wheelers)	- Rs. 1800.00	- Rs. 450.00
3. 4 - wheelers with passenger carrying capacity of 6 or less persons and licenced to operate in one city or region.	- Rs. 2500.00	- Rs. 625.00
4. 4-wheelers with passenger carrying capacity of 6 or less and licenced to operate all over the State.	- Rs. 4000.00	- Rs. 1000.00
5. Vehicles with passengers carrying capacity of 7 to 12 persons.	- Rs. 5000.00	- Rs. 1250.00
6. Vehicles with passengers carrying capacity of 13 to 30 persons.	- Rs. 7000.00	- Rs. 1750.00
7. Vehicles with passengers carrying capacity of more than 30 persons.	- Rs. 5500.00 + Rs. 90.00 for every seat above 30.	- Rs. 1375.00 + Rs. 23.00 for every additional seat above 30.
8. Omni Tourist Buses	- Rs. 12000.00	- Rs. 3000.00

III - Tractors

(1) Not exceeding 2 M.T.	- Rs. 300.00	- Rs. 75.00
(2) Exceeding 2 M.T. but not exceeding 5 M.T.	- Rs. 600.00	- Rs. 150.00
(3) Exceeding 5 M.T.	- Rs. 900.00	- Rs. 225.00

IV - Trailers drawn by Tractors, Jeeps, Cars etc.

(1) Light Trailer	- Rs. 300.00	- Rs. 75.00
(2) Medium Trailer	- Rs. 500.00	- Rs. 125.00
(3) Heavy Trailer	- Rs. 1000.00	- Rs. 250.00

V. Mechanical Cranes Mounted on Motor Vehicles.

<u>Description of vehicle</u>	<u>Annual Tax</u>	<u>Quarterly Tax</u>
(1) Not exceeding 3 M.T.	- Rs. 500.00	- Rs. 125.00
(2) Exceeding 3 M.T. but not exceeding 5 M.T.	- Rs. 1000.00	- Rs. 250.00
(3) Exceeding 5 M.T.	- Rs. 1000.00 +Rs. 400.00 for every ton in excess of 5 M.T.	- Rs. 250.00 +Rs. 100.00 for every ton excess of 5 M.T.

VI. Vehicles used for carriage of goods on hire.

(1) Authorised to carry 1 M.T. or less	- Rs. 1500.00	- Rs. 375.00
(2) Exceeding 1 M.T. to 3 M.T.	- Rs. 3000.00	- Rs. 750.00
(3) Exceeding 3 M.T. to 9 M.T.	- Rs. 3000.00 +Rs. 700.00 for every additional 1 M.T. above 3 M.T.	- Rs. 750.00 +Rs. 175.00 for every additional 1 M.T. above 3 M.T.
(4) Exceeding 9 M.T.	- Rs. 7500.00 +Rs. 200.00 for every additional 1 M.T. above 9 M.T.	- Rs. 1875.00 + Rs. 50.00 for every additional 1 M.T. above 9 M.T.

VII - any other Transport Vehicles

Annual rate of Road Tax.

Any other transport vehicles not covered under any category above such as Dumper, Excevatons, Camper Van, Trailers Cash Van, Mobile Canteen, Mobile workshops, Ambulance, Mobile Clinic, Fork-lift, Tow-Truck, Rig etc. 1% of the cost of the chassis/vehicle."

Deletion of Schedule II 6. In the principal Act, Schedule-II shall be deleted.

M. K. DEKA,
Secretary to the Govt. of Assam,
Legislative Deptt.