

12

The 5th April 1966

No.LJL.11/66/6.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XII OF 1966

(Received the assent of the Governor on the 4th April, 1966)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 1966

Published in the *Assam Gazette*, Extraordinary, dated 5th April 1966

An

Act

**further to amend the Assam Motor Vehicles Taxation
Act, 1936**

Preamble, Whereas it is expedient further to amend the Assam Act, 1936, hereinafter called the principal Act, in the manner hereinafter appearing ;

It is hereby enacted in the Seventeenth Year of the Republic of India as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 1966.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on the 1st April, 1966.

Substitution of the First Schedule to Assam Act IX of 1936.

2. For the First Schedule to the principal Act, the following shall be substituted, namely:—

“FIRST SCHEDULE

Part A

Vehicles other than those plying for hire or reward.

Article No. (1)	Description of vehicles (2)	Annual tax (3) Rs.	Quarterly tax (4) Rs.
I	Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power)		
	A. Bicycles—		
	(i) not exceeding 90 kilogram in weight unladen	38	10
	(ii) exceeding 90 kilogram in weight unladen	60	15
	B. Tricycles	60	15
	C. Additional Tax for trailer or side car	14	4
II	Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers—		
	A. (i) 14 H. P. or less	135	34
	(ii) exceeding 14 H. P.	165	42
	B. Additional tax for trailers drawn by vehicles covered by this article—		
	(i) Light trailer	38	10
	(ii) Medium trailer	68	17
	(iii) Heavy trailer	135	34
III.	Other vehicles—		
	A. Vehicles used for transport of goods only—		
	(i) Authorised to carry one Metric tonne or less	420	105
	(ii) For every additional $\frac{1}{2}$ Metric tonne or part thereof of authorised load	98	25
	B. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods—		
	(i) The tax payable under Article II

Article No.	Description of vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
(ii)	An additional tax for each person in excess of six which the vehicle is designed to carry	21	6
(iii)	An additional tax for every $\frac{1}{2}$ Metric tonne or part thereof of authorised load of goods	56	14
C. Tractors—			
(i)	Not exceeding 2 Metric tonne in weight	63	16
(ii)	Exceeding 2 Metric tonne but not exceeding $3\frac{1}{2}$ Metric tonne in weight	126	32
(iii)	Exceeding $3\frac{1}{2}$ Metric tonne in weight	252	63
D. Additional tax for trailer drawn by vehicles covered by this article—			
(i)	Light trailer	63	16
(ii)	Medium trailer	126	32
(iii)	Heavy trailer	252	63
E. Mechanical Crane mounted on a Motor Vehicle—			
(i)	Light (not exceeding 3 Metric tonne in weight)	63	16
(ii)	Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne)	126	32
(iii)	Heavy (exceeding 5 Metric tonne) ...	252	63

Part B

Vehicles plying for hire or reward.

IV. Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers—

A. Motors Cabs and Taxis—

(i)	Taxi cabs	350	88
(ii)	Station Wagons and Omnibus ...	420	105
(iii)	State Transport Cars ...	420	105
(iv)	Tourist Taxi ...	1,190	298
(v)	Auto Rickshaw ...	140	35

Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
B. Stage Carriage—			
	(i) For every seat authorised ...	56	14
V. Vehicles used for the transport of goods only—			
	(i) For one Metric tonne or less ...	420	105
	(ii) For each additional $\frac{1}{2}$ Metric tonne	105	27
VI. Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods—			
A. Contract Carriage (Casual)—			
	(i) For every seat	56	14
	(ii) An additional tax for every $\frac{1}{2}$ Metric tonne or part thereof of authorised load of goods	140	35
VII. Tractors—			
	(i) Not exceeding 2 Metric tonne in weight	161	41
	(ii) Exceeding 2 Metric tonne but not exceeding $3\frac{1}{2}$ Metric tonne in weight	315	79
	(iii) Exceeding $3\frac{1}{2}$ Metric tonne in weight	455	114
VIII. Trailers drawn by vehicles covered by articles under Part B—			
	(i) Light trailer	126	32
	(ii) Medium trailer	252	63
	(iii) Heavy trailer	504	126
IX. Vehicles authorised to ply for hire on a special route under a permit granted by the State Government.		The appropriate tax payable under articles IV to VIII together with such additional fee as may be prescribed by the State Government.	

Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
X.	Mechanical Crane, mounted on a Motor Vehicle—		
	(i) Light (not exceeding 3 Metric tonne in weight)	161	41
	(ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne)	315	79
	(iii) Heavy (exceeding 5 Metric tonne)	455	114

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."

U. TAHBILDAR,
Deputy Secretary to the Govt. of Assam,
Law Department.