



The Assam Motor Vehicles Taxation (Amendment) Act, 1963

Act 15 of 1963

Keyword(s):

Old Vehicle, Registration, Passenger and Goods Vehicle, Annual Tax

Amendments appended: 26 of 2005, 11 of 2011, 8 of 2013, 15 of 2015, 8 of 2017, 50 of 2021, 30 of 2022, 50 of 2023

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ASSAM ACT No. XV OF 1963

THE ASSAM MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1963.

(As passed by the Assembly)

(Received the assent of the Governor on the 2nd May 1963)

[Published in the *Assam Gazette* Extraordinary, dated the 4th May 1963]

An
Act

further to amend the Assam Motor Vehi-
cles Taxation Act, 1936.

Preamble. Whereas it is expedient further to amend the Assam Act
Assam Motor Vehicles Taxation Act, 1936, herein- IX of 1936
after called the principal Act, in the manner herein-
after appearing :

It is hereby enacted in the Fourteenth 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, 1963.
(2) It shall have the like extent as the principal
Act.
(3) It shall come into force on the 1st April,
1963.

Amendment
of section 2
of Assam Act
IX of 1936.

2. In section 2 of the principal Act—
(1) for clause (c) the following shall be substi-
tuted, namely :—
“(c) ‘Heavy Trailer’ means a trailer exceeding
3½ Metric tonne in case of both four wheeled
and a single axle trailer, in weight laden.”;
(2) for clause (e) the following shall be substi-
tuted, namely :—
“(e) ‘Light Trailer’ means a trailer not exceed-
ing 2 Metric tonne in case of both four
wheeled and a single axle trailer, in weight
laden.”; and
(3) after clause (f) the following new clause shall
be inserted, namely :—

“(ff) ‘Medium Trailer’ means a trailer exceeding
2 Metric tonne but not exceeding 3½ Metric
tonne in case of both four wheeled and a
single axle trailer, in weight laden.”

Amendment
of section 17
of Assam
Act IX of
1936.

3. In section 17 of the principal Act, for the words
“the High Court” the following words shall be sub-
stituted, namely :—

“the Assam Board of Revenue constituted under Assam Act
section 3 of the Assam Board of Revenue Act, 1962.” No. XXI of
1962,

Price 0.15 nP.

Substitution of the First Schedule to Assam Act IX of 1936. 4. 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.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	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.	25	8
	(ii) exceeding 90 kilogram in weight unladen.	40	12
	B. Tricycles	40	12
	C. Additional Tax for trailer or side car.	9	3
II.	Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers—		
	A. (i) 14 H. P. or less	90	27
	(ii) exceeding 14 H. P.	110	33

Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
	B. Additional tax for trailers drawn by vehicles covered by this article—		
	(i) Light trailer	25	8
	(ii) Medium trailer	45	14
	(iii) Heavy trailer	90	27
III.	Other vehicles—		
	A. Vehicles used for transport of goods only—		
	(i) Authorised to carry one Metric tonne or less ...	300	90
	(ii) For every additional $\frac{1}{2}$ Metric tonne or part thereof of authorised load	70	21
	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.		
	(ii) An additional tax for each person in excess of six which the vehicle is designed to carry ...	15	6
	(iii) An additional tax for every $\frac{1}{2}$ Metric tonne or part thereof of authorised load of goods	40	12
	C. Tractors—		
	(i) Not exceeding 2 Metric tonne in weight ...	45	14

Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
	(ii) exceeding 2 Metric tonne but not exceeding 3½ Metric tonne in weight ...	90	27
	(iii) exceeding 3½ Metric tonne in weight ...	180	54
D. Additional tax for trailer drawn by vehicles covered by this article—			
	(i) Light trailer ...	45	14
	(ii) Medium trailer ...	90	27
	(iii) Heavy trailer ...	180	54
E. Mechanical Crane mounted on a Motor Vehicle —			
	(i) Light (not exceeding 3 Metric tonne in weight)	45	14
	(ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne) ...	90	27
	(iii) Heavy (exceeding 5 Metric tonne) ...	180	54

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 ...	250	75
(ii) Station wagons and omnibus.	300	90
(iii) State Transport Cars ...	300	90
(iv) Tourist Taxi ...	350	255
(v) Auto Rickshaw ...	100	30

B. Stage Carriage—

(i) For every seat authorised	40	12
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Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
V.	Vehicles used for the transport of goods only—		
	(i) For 1 Metric tonne or less ..	300	90
	(ii) For each additional $\frac{1}{2}$ (half) Metric tonne.	75	23
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	40	12
	(ii) An additional tax for every $\frac{1}{2}$ Metric tonne or part thereof of authorised load of goods.	100	30
VII.	Tractors—		
	(i) Not exceeding 2 Metric tonne in weight.	115	36
	(ii) exceeding 2 Metric tonne but not exceeding $3\frac{1}{2}$ Metric tonne in weight ...	225	68
	(iii) exceeding $3\frac{1}{2}$ Metric tonne in weight	325	98
VIII.	Trailers drawn by vehicles covered by articles under Part-B—		
	(i) Light Trailer	90	27
	(ii) Medium Trailer	180	54
	(iii) Heavy Trailer	360	108
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)
X.	Mechanical Crane, mounted on a Motor Vehicle—	Rs.	Rs.
	(i) Light (not exceeding 3 Metric tonne in weight) ...	115	36
	(ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne) ...	225	68
	(iii) Heavy (exceeding 5 Metric tonne) ...	325	98

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".

Assam Act No. XXVI of 2005

(Received the assent of the Governor on 13th May, 2005)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005

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 ;

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

Short title, extent and commencement.

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.

Substitution of Schedule.

2. In the principal Act, for the existing Schedule the following Schedule shall be substituted, namely :-

ASSAM GAZETTE, EXTRAORDINARY
 (See Section 4, 4A(3) and 4A(4))
SCHEDULE
 One Time Tax on personalised vehicle
 For 15 years

Description of vehicles	Rate of One-Time Tax
(a) New personalised 4 (four) Wheeler vehicles.	3% of
(b) Original cost price upto Rs. 3.00 lakhs.	4% of
(c) Original cost price upto Rs. 15.00 lakhs.	5%
(d) Original cost price above Rs. 15.00 lakhs.	7%
(e) Old Vehicle requiring to be registered in Assam on transfer from another State.	

Note :- Personal vehicles of the office who are coming to the State tax, provided he has paid tax.

(B) One time tax on personalised

New Vehicle to be registered for the first time

1. Less than 65 Kgs unladen weight
2. From 65 Kgs to 90 Kg
3. From 90 Kgs to 135 Kg
4. More than 135 Kg
5. Three Wheelers
6. Trailers/side carriers
7. Old Vehicle, registered in another State and transferred to Assam on transfer

"SCHEDULE

(See Section 4, 4A(3) and 4A(4)

One Time Tax on personalised vehicles

Description of vehicles	Rate of One-Time Tax For 15 years	Tax for every 5 years after 15 years
A) New personalised 4 (four) Wheeler vehicles.		
a) Original cost price upto Rs. 3.00 lakhs.	3% of the Original cost	Rs. 5,000/-
b) Original cost price upto Rs. 15.00 lakhs.	4% of the Original cost	Rs. 7,000/-
c) Original cost price above Rs. 15.00 lakhs.	5% of the Original cost	Rs. 10,000/-
d) Original cost price above Rs. 20.00 lakhs.	7% of the Original cost	Rs. 12,000/-
e) Old Vehicle requiring to be registered in Assam on transfer from another State.	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.	

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	Rate of One Time Tax For 15 years	Tax for every 5 years after 15 years.
1. Less than 65 Kgs unladen weight	Rs. 1500.00	Rs. 500/-
2. From 65 Kgs to 90 Kgs unladen weight	Rs. 2500.00	Rs. 700/-
3. From 90 Kgs to 135 Kgs unladen weight	Rs. 3500.00	Rs. 1000/-
4. More than 135 Kgs.	Rs. 4000.00	Rs. 1000/-
5. Three Wheelers	Rs. 3500.00	Rs. 1000/-
6. Trailers/side car attached to 2/3 wheelers	Rs. 1000.00	
7. Old Vehicle, required 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 tax payable for a new vehicle of the same category at the current cost price.	

(C) One time tax for 3 (three) wheeled commercial vehicles (Passenger & Goods Vehicle) a period of ten 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. 10% of the original cost of the vehicle.
- (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. One time tax to be fixed after allowing a 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.

II. Passenger Vehicles used for Commercial purpose :

Description of vehicle	Annual Tax	Quarterly Tax
1. Passenger carrying capacity of 3 or less persons (three wheelers)	Rs. 1000.00	Rs. 300.00
2. Passenger carrying capacity of 4 persons to 6 persons (three wheelers).	Rs. 2000.00	Rs. 600.00
3. 4 Wheeler vehicle with passenger carrying capacity of 6 or less persons licenced to operate in one city or region.	Rs. 2750.00	Rs. 750.00
4. 4 Wheeler vehicles with passenger carrying capacity of 6 or less and licenced to operate all over the State.	Rs. 5000.00	Rs. 1350.00
5. Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs. 6000.00	Rs. 1600.00

Description of vehicle

- 1. Vehicles with passengers carrying capacity 13 to 30 persons.
- 2. Vehicles with passengers carrying capacity of more than 30 persons.
- 3. Omni Tourist Bus
- 4. Deluxe Express Buses with passengers carrying capacity more than 30 (as specified by Govt. of Assam the Transport Deptt's Notification No. TM/97/01, dtd. 16.12.97)
- 5. All Assam Super Deluxe contract carriers

III. TRACTORS :

- 1. Not exceeding 2 MT
- 2. Exceeding 2 MT but not exceeding 3 MT
- 3. Exceeding 3 MT

IV. TRAILERS DRAWN BY :

- 1. Light trailer
- 2. Medium trailer
- 3. Heavy trailer

V. MECHANICAL/HYD :

- 1. Not exceeding 3 MT
- 2. Exceeding 3 MT to 5 MT
- 3. Exceeding 5 MT

Description of vehicle	Annual Tax	Quarterly Tax
ehicles with passengers carrying capacity 13 to persons.	Rs. 8000.00	Rs. 2200.00
ehicles with passengers carrying capacity of more than 30 persons.	Rs. 8000.00 + Rs. 90.00 for every seat above 30.	Rs. 2200.00 + Rs. 23.00 for every seat above 30.
Omni Tourist Bus	Rs. 14000.00	Rs. 3500.00
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)	Rs. 10000.00 + Rs. 100 for every seat above 31.	Rs. 2500.00 + Rs. 25.00 for every seat above 31.
10. All Assam Super Deluxe contract carriage.	Rs. 50,000.00	Rs. 12500.00

III. TRACTORS:

Description of vehicle	Annual Tax	Quarterly Tax
1. Not exceeding 2 MT	Rs. 600.00	Rs. 150.00
2. Exceeding 2 MT but not exceeding 5 MT.	Rs. 1200.00	Rs. 300.00
3. Exceeding 5 MT.	Rs. 2000.00	Rs. 500.00

IV. TRAILERS DRAWN BY TRACTORS, JEEPS ETC. :

1. Light trailer	Rs. 600.00	Rs. 150.00
2. Medium trailer	Rs. 1500.00	Rs. 375.00
3. Heavy trailer	Rs. 2500.00	Rs. 675.00

V. MECHANICAL/HYDROLIC CRANE MOUNTED ON MOTOR VEHICLES :

1. Not exceeding 3 MT	Rs. 3000.00	Rs. 850.00
2. Exceeding 3 MT but not exceeding 5 MT.	Rs. 5000.00 or 0.25% of the cost of the crane, which- ever is higher.	Rs. 1350.00 or 0.0625% of the cost of the crane, which- ever is higher
3. Exceeding 5 MT.	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. 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.

VI. Vehicles used for carriage of goods on hire :-

1. Authorised to carry 1 MT or less	Rs. 1750.00	Rs. 500.00
2. Exceeding 1 MT to 3 MT.	Rs. 3500.00	Rs. 1000.00
3. Exceeding 3 MT. to 9 MT.	Rs. 3500.00	Rs. 1000.00
	+ Rs. 700.00 for every additional 1 MT above 3 MT.	+ Rs. 175.00 for every additional 1 MT above 3
4. Exceeding 9 MT	Rs. 8000.00	Rs. 2200.00
	+ Rs. 200.00 for every additional 1 MT above 9 MT.	+ Rs. 50.00 for every additional 1 MT above 9 MT.
5. Authorised to carry 12 MT & above.	Rs. 10,000.00	Rs. 2800.00
	+ Rs. 300.00 for every additional 1 MT above 12 MT.	+ Rs. 75.00 for every additional 1 MT above 12 MT.

VII. Ambulances & Dead body

<u>Carrying Van</u> :	Rs. 3000.00	Rs. 750.00
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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. II.
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 (MV), 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.

100
100
00
10
13
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.

অসম  ৰাজপত্ৰ
সত্যমেব জয়তে
THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত
PUBLISHED BY THE AUTHORITY

নং 154 দিশপুৰ, বুধবাৰ, 25 মে, 2011, 4 জেঠ, 1933 (শক)
No. 154 Dispur, Wednesday, 25th May, 2011, 4th Jyaistha, 1933 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

NOTIFICATION

The 24th May, 2011

No. LGL.3/2010/27:- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XI OF 2011

(Received the assent of the Governor on 16th March, 2011)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011

AN
ACT

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;

Assam Act
IX of 1936.

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

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2011.

Short title
extent and
commencement

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

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

Insertion of new section 4D. 2. In the principal Act, after section 4C, a new section 4D shall be inserted, namely :-

“ 4D. Road Safety Cess on Motor Vehicles - (1) There shall be charged, levied and paid to the State Government besides the tax payable under section 4, a cess, hereinafter referred to as Motor Vehicles Road Safety Cess at the rate as indicated in sub-section (2) on all new motor vehicles at the time of first registration in Assam, as described in Schedule I and II appended to this Act.

(2) The rate of Motor Vehicles Road Safety Cess shall be 1(one) percent of tax payable for such new motor vehicles under section 4 at the time of first registration:

Provided that the amount of the Motor Vehicles Road Safety Cess under sub-section (1), shall be-

- (a) 1(one) percent of the total one-time-tax assessed under Article 1(A), 1(B) and 1(C) of Schedule I, and
(b) 1(one) percent annual tax assessed for commercial and other vehicles described in Article II to IX of Schedule II appended to this Act.
- (3) The Motor Vehicles Road Safety Cess shall be payable as if it were a tax under section 4 and provision of the Principal Act and rules made thereunder shall apply mutatis mutandis in respect of payment of such cess.
- (4) The Officers appointed under clause (d) of section 2 shall, within their respective jurisdiction enforce and collect payment of Motor Vehicles Road Safety Cess under the provision of this Act:

Provided that the State Government may, for facilitating implementation, by notification in the Official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such modifications not inconsistent with the provisions of this section and as may be specified in such notification.

- (5) Notwithstanding anything contained in sub-section (3), the State Government may, subject to the condition of previous publication, make rules generally for carrying out the provisions of sub-section (1) and (2) and rendering of accounts of the Motor Vehicles Road Safety Cess.”

3. **Substitution of the Tax Schedule** In the principal Act, for the existing Schedule, the following Schedules shall be substituted, namely:

SCHEDULE-I (One Time Tax)

See Sec 4, 4A (3) and 4A (4) and 4 D

**Article No. I(A) :- One Time Tax on Non-Transport
(Personalized) Four Wheeler Vehicles.**

Sub Article	Cost price of the 4 wheeler vehicle & description thereof	Rate of OTT for new Vehicles to be registered for first time (Life Time Tax)	Mode of payment of One Time Tax		
			5 Years	10 Years	Remarks: OTT (Life Time)
1	Original cost price upto Rs. 4.00 lakhs	4% of the original cost	Nil	Nil	To be paid at a time
2	Original cost price above Rs.4.00 lakhs and upto Rs.6.00 lakhs	5% of the original cost	½ of the total OTT to be paid	Remaining ½ of the OTT to be paid	May be paid at a time in lieu of paying in slabs
3	Original cost price above Rs.6.00 lakhs upto Rs.12.00 lakhs	6% of the original cost	½ of the total OTT to be paid	Remaining ½ of the OTT to be paid	May be paid at a time in lieu of paying in slabs
4	Original cost price above Rs.12.00 lakhs upto Rs.15.00 lakhs	6.5% of the cost price	-do-	-do-	-do-
5	Original cost price above Rs.15.00 lakhs upto Rs.20.00 lakhs	7% of the original cost	-do-	-do-	-do-
6	Original cost price above Rs.20 lakhs	8% of the original cost price	-do-	-do-	-do-
7	Old vehicles required to be registered in Assam on Transfer from other states.	i) OTT to be fixed after allowing a depreciation @ 7% per annum of the tax payable for the same category of vehicles at the current cost price, if the age of the vehicle is less than 5 years.	Nil	Nil	To be paid at a time.
		ii) 10% depreciation, if the age of the vehicle is in between 5 to 10 years.	-do-	-do-	-do-
		iii) 12% depreciation, if the age of the vehicle is above 10 years & upto 15 years.	-do-	-do-	-do-

Article No. I (B) :- One Time Tax on Non- Transport (Personalized)
Two Wheeler & 3 Wheeler Vehicles

Sub Article	Weight of the vehicles & description thereof	Rate of OTT for new Vehicles to be registered for first time (Life Time Tax)
1.	Less than 65 Kgs unladen weight	Rs 2600.00
2.	Above 65 Kgs to 90 Kgs unladen weight	Rs 3600.00
3.	Above 90 Kgs to 135 Kgs unladen weight	Rs 5000.00
4.	Above 135 Kgs upto 165 Kgs unladen weight	Rs 5500.00
5.	Above 165 Kgs unladen weight	Rs 6500.00
6.	Three Wheeler	Rs 6000.00
7.	Trailer /Side Car attached to 2/3 wheeler vehicles	Rs 1500.00
8.	Old vehicles required to be registered in Assam on Transfer from other state	<p>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.</p> <p>ii) 10% per annum depreciation, if the age of the vehicle is between 5 to 10 years.</p> <p>iii) 12 % depreciation, if the age of the vehicle is above 10 years.</p>

Article No. I (C): One Time Tax on three wheeler Transport (Commercial) Vehicle (Passenger & Goods Vehicle):

Sub Article	Description of Vehicles	Rate of One Time Tax for 10 years	Mode of Payment
a)	New Vehicle to be Registered in the State for the first time	12.5% of the Original cost of the vehicle	To be paid at a time for 10 years
b)	Existing old vehicles under this category of the state requiring to pay OTT	i) 5% of the original Cost of the vehicle, if the age of the vehicle is within the age of 3 years ii) 6% of the original cost of the vehicle, if the age of the vehicle is above 3 years upto 6 years. iii) 7% of the original cost of the vehicle, if the age of the vehicle is above 6 years and up to 10 years	To be paid at a time for the remaining period i.e. upto age of 10 years
c)	Old vehicles under this category on transfer from other state requiring to pay tax in Assam	i) One time tax is to be fixed @ 8% of the tax payable for the same category of vehicle at the current cost price, if the age of the vehicle is within 3 years ii) 10% per annual depreciation, if the age of the vehicle is above 3 years and upto 6 years. iii) 12 % depreciation, if the age of the vehicle is above 6 years	To be paid at a time for the remaining period i.e. upto the age of 10 years.
d)	After expiry of 10 years, Annual Tax as applicable would be levied.		

Note:-

1. The purchaser of personalized vehicles costing more than Rs.5.5 lakhs who prefer payment of One Time Tax in slabs, shall have to pay the OTT 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.
2. In case of non Transport (personalized) vehicles (2,3 & 4 wheelers) after payment of OTT at a time or in two slabs (4 wheelers above cost price Rs 5.5 lakhs), 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 (1) of CMV Rule,1989 by paying required fee under Rule 81 of CMV Rules,1989.
3. In case of non Transport (Personalized) vehicle, Taxes shall be levied from the date of sale of the vehicle by the Dealer. On 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.
4. 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 AMV Tax, provided he has paid OTT of the vehicle in other State.

ARTICLE No.1 (D):- REFUND OF ONE TIME TAX ON RENEWAL OF VEHICLE TO OTHER STATE OR ON COLLECTION OF REGISTRATION:-

1. Personalized 2,3 and 4 wheeler vehicles registered in Assam, but permanently transferred out of Assam or on cancellation of Registration. the OTT paid for the said Motor Vehicle shall be entitled to claim refund at the rate of deduction 10 % of the Tax paid for the year/ years of use in Assam.
2. The procedure of application for refund of OTT 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 wheelers Transport (commercial) vehicle shall be applicable.

SCHEDULE-II**ARTICLE NO. II PASSENGER VEHICLES FOR COMMERCIAL PURPOSES:**

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1.	Three Wheeler with passenger carrying capacity upto 3 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.	4 Wheeler vehicles with passenger carrying capacity upto 6 persons, permitted to operate in one city or Region	Rs. 4000.00	Rs. 1000.00
4.	4 Wheeler vehicles with passenger carrying capacity upto 6 permitted to operate all over the state	Rs.6500.00	Rs. 1650.00
5.	Vehicles with passenger carrying capacity upto 10 persons	Rs.7500.00	Rs.1900.00
6.	Vehicle with passenger carrying capacity upto 13 persons	Rs.11000/-	Rs.2800/-
7.	Vehicle with passengers carrying capacity 14 to 30 persons	Rs.12000/-	Rs.3000/-
8.	Vehicle with passengers carrying capacity more than 30 persons	Rs.12000/- + Rs. 110/- for every additional seat more than 30	Rs.3000/- + Rs.28/- for every seat above 30
9.	Omni Tourist Bus	Rs.15000/-	Rs.3750/-
10.	Deluxe / Super Deluxe Express Buses	Rs.12000/- + Rs. 120/- for every seat above 31	Rs.3000/- + Rs. 30/- for every seat above 31
11.	All Assam Super Deluxe contract carriage	Rs.50,000/-	Rs.12,500/-

Article No. III Tractors

Sl. No.	Description of Vehicles	Annual Tax	Quarterly
1.	Not exceeding 2 M.T.	Rs. 1000/-	Rs. 250/-
2.	Exceeding 2 M.T. but not exceeding 5 M T	Rs. 2000/-	Rs. 500/-
3.	Exceeding 5 M T but not exceeding 9 M T	Rs. 4000/-	Rs1000/-
4.	Exceeding 9 M T	Rs. 6000/-	Rs. 1500/-

Article No. IV Trailers

1.	Light trailer carrying capacity less than 2 M T	Rs. 1000/-	Rs. 250/-
2.	Medium Trailer carrying capacity above 2 M T upto 5 M T	Rs. 2000/-	Rs. 500/-
3.	Heavy Trailer carrying capacity above 5 M T but not exceeding 9 M T	Rs. 4000/-	Rs1000/-
4.	Exceeding 9 M T	Rs, 6000/-	Rs. 1500/-

Article :V- MECHANICAL CRANE MOUNTED ON MOTOR VEHICLES

Article No.	Description of Vehicle	Annual	Quarterly
1.	Not exceeding 3 M.T	Rs. 5,000/-	Rs. 1,250/-
2.	Exceeding 3 M T but not exceeding 5 M T	Rs. 8,000/-	Rs.2,000/-
3.	Exceeding 5 M T but not exceeding 9 M.T.	Rs. 12,000/-	Rs. 3,000/-
4.	Exceeding 9 M.T.	Rs. 14,000/-	Rs. 3800/-

[Hydraulic Crane used for
 [construction works / Industrial works/ See Article IX]
 [maintenance works etc. Any other vehicles]

Article VI-A : Vehicle used for Carriage of goods (General unrestricted Goods), Water tanker

	Description of Vehicle	Annual	Quarterly
A	General Goods Truck		
1.	Authorized to carry 1 M.T or less	Rs. 2000/-	Rs. 500/-
2.	Exceeding 1 M T to 3 M T	Rs. 4000/-	Rs. 1000/-
3.	Exceeding 3 M.T to 9 M.T.	Rs. 4000/- + Rs. 800/- for every additional 1 M.T. above 3 M.T.	Rs. 1000/- + Rs. 200/- for every additional 1 M.T. above 3 M.T.
4.	Exceeding 9 M.T.	Rs. 9000/- + Rs. 300/- for every additional 1 M.T. above 9 M.T.	Rs. 2250/- + Rs. 80/- for every additional 1 M.T. above 9 M.T.
5.	Authorized to carry 12 M.T and above	Rs. 11500/- + Rs. 400/- for every additional 1 M.T. above 12 M.T	Rs. 3000/- + Rs. 100/- for every additional 1 M.T. above 12 M.V.

Article -VI -B: Vehicles used for carriage of petroleum Products, L.P.G., CNG and Hazardous Goods

		Annual	Quarterly
1.	Authorized to carry less than 9 M.T	Rs. 10,000/-	Rs. 2500/-
2.	Authorized to carry exceeding 9 M.T.	Rs. 12,000/-	Rs. 3,000/-
3.	Authorized to carry 12 M.T and above	Rs. 14, 000/- + Rs. 450/- for every additional 1 M.T above 12 M.T.	Rs. 3500/- + Rs. 125/- for every additional 1.M.T above 12 M.T.

Article VII :- Ambulance & Dead Body, carrying Van, Hearse plying on hire/ contract & commercial purposes.

The AMV Taxes on 4/6 wheeler Ambulance / Dead body carrying van shall be applicable on the basis of original cost of the vehicle as mentioned herein under :-

<u>Description of Vehicle</u>	<u>Annual Tax</u>	<u>Quarterly Tax</u>
1. Original Cost of the vehicle upto Rs. 3.00 lakhs	Rs. 4000.00	Rs. 800.00
2. Original Cost above Rs. 3.00 lakhs and upto Rs. 5.00 lakhs	Rs. 7000.00	Rs. 1750.00
3. Original Cost above Rs. 5.00 lakhs and upto Rs. 8.00 lakhs	Rs. 8000.00	Rs. 2000.00
4. Original Cost above Rs. 8.00 lakhs	Rs. 12000.00	Rs. 3000.00

Article VIII:- Vehicles used partly for the conveyance of passengers & partly for convenience of Goods, as under Sub-Article (i) and (ii) below, respectively .

- (i) The Tax payable under **Article- II**
- (ii) The Tax payable under **Article-VI**

Article IX**Any other Vehicle****Annual rate of Tax**

Any other vehicle (Non – Transport & Transport) not covered under any category above such as :- Dumper/ Tipper, Excavator, Hydraulic Crane, Camper Van, Cash Van, Mobile Canteen, Mobile Workshop, Mobile Clinic, Fork Lift, Tow-Truck, Rig Mobile, Mobile Cementing Unit etc.

= 1.75% of the cost of the vehicle.

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 Calendar months from 1st day of the month of payment of tax.

Liability to pay arrears of Tax of Person succeeding to transferred the ownership possession or control of Motor vehicles

2.(a) If the tax leviable in respect of any motor vehicle remains unpaid by 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 the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

3. In case of Transport Vehicles under the category of Article II/III/IV/V/VI/ VII/VIII & IX, 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 of 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 with drawing the vehicle from use by submitting Form – '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 Form – 'H' already submitted, the Registering Authority may extend the Form – '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 vehicle (Commercial) the Registering Authority may exempt further payment of Taxes of the vehicle from the date/ month of theft on the basis of final Police Report and report of Insurance Company regarding settlement of the claim.
6. In addition to AMV 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 to the coming into force of the Notification issued under the provision of the Assam Motor vehicles Taxation Acts 1936 at such rates as were applicable to such vehicles from time to time."

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department, Dispur.



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 156 দিশপুৰ, শুক্ৰবাৰ, 26 এপ্ৰিল, 2013, 6 ব'হাগ, 1935 (শক)
No.156 Dispur, Friday, 26th April, 2013, 6th Baisakha, 1935 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 26th April, 2013

No. LGL.3/2010/44.- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. VIII OF 2013

(Received the assent of the Governor on 22nd April, 2013)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2013

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 Sixty- fourth Year of the Republic of India as follows :-

Short title, extent and commencement 1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2013.
(2) It shall have the like extent as the principal Act.
(3) It shall come into force on such a date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of Schedule-I 2. In the principal Act, in Schedule-I, for the existing Article No.1 (c), save and except the Note appearing below the said Article, the following shall be substituted, namely :-

“Article No. 1 (C) : Annual Tax on Three Wheeler Transport (Commercial) Vehicle (Passenger and Goods Vehicle)

Sub Article	Description of Vehicle	Rate of Tax	Mode of Payment
(a)	(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)	(i) Rs. 1800/-	Annually
	(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 vehicles of seating capacity from 4 to 7 Persons)	(ii) Rs. 3500/-	Annually
(b)	(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.	(i) Rs. 1700/-	Annually
	(ii) Vehicles completing a period of above 6 years and upto 10 years from the date of registration.	(ii) Rs. 1600/-	Annually
	(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.	(i) Rs. 3300/-	Annually
	(ii) Vehicles completing a period of above 6 years and upto 10 years from the date of registration.	(ii) Rs. 3200/-	Annually

(c)	After expiry of 10 years from the date of registration of a vehicle and in case of renewal thereof depending upon the fitness and technical features etc.	Annual or quarterly tax as the case may be as per Schedule -II	Annual or Quarterly tax as the case may be.
(d)	A vehicle may pay 3 (three) years Annual Tax at a time as per Schedule -II 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 permit fees.	3 years annual tax as per Schedule-II	Optional

MOHD. A. HAQUE,

Commissioner and Secretary to the Govt. of Assam,
Legislative Department, Dispur.



सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 275 দিশপুৰ, বুধবাৰ, 30 ছেপ্টেম্বৰ, 2015, 8 আহিন, 1937 (শক)
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

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 :-

- | | |
|--|---|
| Short title, extent and commencement. | 1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2015. |
| | (2) It shall have the like extent as the principal Act. |
| | (3) It shall be deemed to have come into force with effect from the 17 th day of June, 2015. |
| Substitution of the Tax Schedule. | 2. In the principal Act, for the existing Schedules, the following Schedules shall be substituted, namely:- |

“SCHEDULE -I (One Time Tax, -OTT)

See Sec 4, 4A(3) and 4 A(4) and 4 D

ARTICLE NO. I (A) – One Time Tax (OTT) on Non – Transport (Personalized) Four Wheeler Vehicles.

Sl. No	Cost price of the 4- Wheeler vehicle and original price thereof, excluding VAT	Rate of OTT for new vehicles to be registered for first time	Mode of payment of OTT		
			5years	10 years	Remarks on One Time Tax
1.	Original cost price upto Rs. 4.00 Lakhs	5% of the Original Cost	Nil	Nil	To be paid in full at the time of first Registration
2	Original Cost price above Rs. 4.00 Lakhs and upto Rs. 6.00 Lakhs	6% of the Original Cost	-do-	-do-	-do-
3	Original Cost price above Rs. 6.00 Lakhs upto Rs. 12.00 Lakhs	7 % of the Original Cost	½ of the total OTT to be paid	Remaining ½ of the OTT to be paid	May be paid at a time in lieu of paying in slabs
4	Original Cost price above Rs. 12.00 Lakhs upto Rs. 15.00 Lakhs	7.5 % of the Original Cost	-do-	-do-	-do-

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

- Short title, extent and commencement.**
1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2015.
 - (2) It shall have the like extent as the principal Act.
 - (3) It shall be deemed to have come into force with effect from the 17th day of June, 2015.
- Substitution of the Tax Schedule.**
2. In the principal Act, for the existing Schedules, the following Schedules shall be substituted, namely:-

**“SCHEDULE -I
(One Time Tax, -OTT)**

See Sec 4, 4A(3) and 4 A(4) and 4 D

ARTICLE NO. I (A) – One Time Tax (OTT) on Non – Transport (Personalized) Four Wheeler Vehicles.

Sl. No	Cost price of the 4- Wheeler vehicle and original price thereof, excluding VAT	Rate of OTT for new vehicles to be registered for first time	Mode of payment of OTT		
			5years	10 years	Remarks on One Time Tax
1.	Original cost price upto Rs. 4.00 Lakhs	5% of the Original Cost	Nil	Nil	To be paid in full at the time of first Registration
2	Original Cost price above Rs. 4.00 Lakhs and upto Rs. 6.00 Lakhs	6% of the Original Cost	-do-	-do-	-do-
3	Original Cost price above Rs. 6.00 Lakhs upto Rs. 12.00 Lakhs	7 % of the Original Cost	½ of the total OTT to be paid	Remaining ½ of the OTT to be paid	May be paid at a time in lieu of paying in slabs
4	Original Cost price above Rs. 12.00 Lakhs upto Rs. 15.00 Lakhs	7.5 % of the Original Cost	-do-	-do-	-do-
5	Original Cost price above Rs. 15.00 Lakhs upto Rs. 20.00 Lakhs	9 % of the Original Cost	-do-	-do-	-do-

6	Original Cost price above Rs. 20.00 Lakhs upto Rs. 30.00 Lakhs	12 % of the Original Cost	-do-	-do-	-do-
7	Original Cost price above Rs. 30.00 Lakhs	14 % of the Original Cost	-do-	-do-	-do-
8	Old vehicles required to be registered in Assam on transfer from other States	(A) OTT 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 (B) 10% depreciation if age of the vehicle is in between 5 to 10 years (C) 12 % depreciation if age of the vehicle is above 10 years and upto 15 years.	Nil	Nil	To be paid in full at a time

ARTICLE NO. I (B) :- One Time Tax (OTT) on Non-Transport (Personalized) Two Wheeler & Three Wheeler Vehicles

Sl. No.	Weight of the vehicles & description thereof	Rate of OTT for new vehicles to be registered for first time (Life Time Tax)
1	Less than 65 Kgs unladen weight	Rs.2600.00
2.	Above 65 Kgs to 90 Kgs unladen weight	Rs.3600.00
3.	Above 90 Kgs to 135 Kgs unladen weight	Rs.5000.00
4.	Above 135 Kgs upto 165 Kgs unladen weight	Rs.5500.00
5.	Above 165 Kgs unladen weight	Rs.6500.00
6.	Three Wheeler	Rs.6000.00
7.	Trailer / Side Car attached to 2/3 wheeler vehicles	Rs.1500.00
8.	Old vehicles required to be registered in Assam on Transfer from other State	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

**ARTICLE NO. I (C) :- Annual Tax on Three Wheeler Transport Vehicle (Commercial) -
Passenger & Goods**

Sl. No.	Description of Vehicle	Rate of Tax	Mode of Payment
1.	(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)	Rs.1800/-	Annually
	(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 persons)	Rs.3500/-	Annually
2	(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 .	Rs.1700/-	Annually
	(ii)Vehicles completing a period of above 6 years and upto 10 years from the date of registration .	Rs.1600/-	Annually
	(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 .	Rs.3300/-	Annually
	(ii)Vehicles completing a period of above 6 years and upto 10 years from the date of registration .	Rs.3200/-	Annually
3.	After expiry of 10 years from the date of registration of a vehicle and in case of renewal thereof depending upon the fitness and technical features etc.	Annual or quarterly tax as the case may be as per Scheduled- II	Annual or Quarterly tax as the case may be
4.	A vehicle may pay 3 (three) years Annual Tax at a time as per Schedule - II 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	3 years annual tax as per Schedule - II	Optional

Sl. No.	Description of Vehicle	Rate of Tax	Mode of Payment
1.	(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)	Rs.1800/-	Annually
	(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 persons)	Rs.3500/-	Annually
2	(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 .	Rs.1700/-	Annually
	(ii)Vehicles completing a period of above 6 years and upto 10 years from the date of registration .	Rs.1600/-	Annually
	(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 .	Rs.3300/-	Annually
	(ii)Vehicles completing a period of above 6 years and upto 10 years from the date of registration .	Rs.3200/-	Annually
3.	After expiry of 10 years from the date of registration of a vehicle and in case of renewal thereof depending upon the fitness and technical features etc.	Annual or quarterly tax as the case may be as per Scheduled- II	Annual or Quarterly tax as the case may be
4.	A vehicle may pay 3 (three) years Annual Tax at a time as per Schedule - II 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 permit fees .	3 years annual tax as per Schedule - II	Optional

ARTICLE No.1 (D) :- Refund of One-time Tax on Removal of Vehicle to Other State or on Cancellation of Registration:-

1. 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 :

1. 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.
2. 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 (1) of CMV Rule, 1989 by paying required fee under Rule 81 of CMV Rules, 1989.
3. 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.
4. 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-II

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	4 Wheeler vehicles with passenger carrying capacity upto 6 persons to operate in one City or a Region	Rs.4000.00	Rs.1000.00

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 :

1. 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.
2. 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 (1) of CMV Rule, 1989 by paying required fee under Rule 81 of CMV Rules, 1989.
3. 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.
4. 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-II

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	4 Wheeler vehicles with passenger carrying capacity upto 6 persons to operate in one City or a Region	Rs.4000.00	Rs.1000.00
4	4 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.7500.00	Rs.1900.00
6	Vehicles with passenger carrying capacity upto 13 persons	Rs.11000.00	Rs. 2800.00
7	Vehicles with passenger carrying capacity upto 14 to 30 persons	Rs.12000.00	Rs.3000.00
8	Vehicles with passenger carrying capacity more than 30 persons	Rs. 14,400.00 + Rs.130.00 for every additional seat above 31	Rs. 3600.00 + Rs. 33.00 for every additional seat above 31
9	Omni Tourist Bus	Rs. 18,000.00	Rs. 4500.00
10	Deluxe / Super Deluxe Express Bus	Rs. 14,400.00 + Rs. 145.00 for every seat above 31	Rs. 3600.00 +Rs. 37.00 for every seat above 31.
11	All Assam Super Deluxe Contract Carriage	Rs. 55,000.00	Rs. 13,750.00

Article No.- II Tractors

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1	2	3	4
1	Not exceeding 2 M.T.	Rs. 1000.00	Rs. 250.00
2	Exceeding 2 M.T. but not exceeding 5 M.T.	Rs. 2000.00	Rs. 500.00
3	Exceeding 5 M.T. but not exceeding 9 M.T.	Rs. 4000.00	Rs.1000.00
4.	Exceeding 9 MT	Rs. 6000.00	Rs. 1500.00

Article No. III Trailors

Sl. No.	Description of vehicle	Annual Tax	Quarterly Tax
1	Light trailer, carrying capacity less than 2 MT	Rs. 1000.00	Rs. 250.00
2	Medium trailer, carrying capacity above 2 MT upto 5 MT	Rs. 2000.00	Rs. 500.00

6	Vehicles with passenger carrying capacity upto 13 persons	Rs.11000.00	
7	Vehicles with passenger carrying capacity upto 14 to 30 persons	Rs.12000.00	Rs.3000.00
8	Vehicles with passenger carrying capacity more than 30 persons	Rs. 14,400.00 + Rs.130.00 for every additional seat above 31	Rs. 3600.00 + Rs. 33.00 for every additional seat above 31
9	Omni Tourist Bus	Rs. 18,000.00	Rs. 4500.00
10	Deluxe / Super Deluxe Express Bus	Rs. 14,400.00 + Rs. 145.00 for every seat above 31	Rs. 3600.00 +Rs. 37.00 for every seat above 31.
11	All Assam Super Deluxe Contract Carriage	Rs. 55,000.00	Rs. 13,750.00

Article No.- II Tractors

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1	2	3	4
1	Not exceeding 2 M.T.	Rs. 1000.00	Rs. 250.00
2	Exceeding 2 M.T. but not exceeding 5 M.T.	Rs. 2000.00	Rs. 500.00
3	Exceeding 5 M.T. but not exceeding 9 M.T.	Rs. 4000.00	Rs.1000.00
4.	Exceeding 9 MT	Rs. 6000.00	Rs. 1500.00

Article No. III Trailors

Sl. No.	Description of vehicle	Annual Tax	Quarterly Tax
1	Light trailer, carrying capacity less than 2 MT	Rs. 1000.00	Rs. 250.00
2	Medium trailer, carrying capacity above 2 MT upto 5 MT	Rs. 2000.00	Rs. 500.00
3	Heavy trailer, carrying capacity above 5 MT but not exceeding 9 MT	Rs. 4000.00	Rs. 1000.00
4	Exceeding 9 MT	Rs. 6000.00	Rs. 1500.00

ARTICLE NO.: IV MECHANICAL CRANE MOUNTED ON MOTOR VEHICLE

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1	Not exceeding 3 MT	Rs. 5000.00	Rs. 1250.00
2	Exceeding 3 MT but not exceeding 5 MT	Rs. 8000.00	Rs. 2000.00
3	Exceeding 5 MT but not exceeding 9 MT	Rs. 12000.00	Rs. 3000.00
4	Exceeding 9 MT	Rs. 14000.00	Rs. 3800.00

ARTICLE No. V: Vehicle used for Carriage of goods (General unrestricted (Goods, Water tanker etc.)

Sl. No.	Description of Vehicle (General Goods Truck)	Annual Tax	Quarterly Tax
1	Authorized to carry 1 MT or less	Rs. 2400.00	Rs. 600.00
2	Exceeding 1 MT to 3 MT	Rs. 4600.00	Rs. 1150.00
3	Exceeding 3 MT to 9 MT	Rs. 4600.00 + Rs. 950.00 for every additional 1 MT above 3 MT	Rs. 1150.00 + Rs. 235.00 for every additional 1 MT above 3 MT
4	Exceeding 9 MT	Rs. 10,800.00 + Rs. 350.00 for every additional 1 MT above 9 MT	Rs. 2700.00 + Rs. 85.00 for every additional 1 MT above 9 MT
5	Authorized to carry 12 MT and above	Rs. 13,500.00 + Rs. 470.00 additional 1 MT and above 12 MT	Rs. 3375.00 + Rs. 115.00 for every additional 1 MT above 12 MT

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1	Not exceeding 3 MT	Rs. 5000.00	Rs. 1250.00
2	Exceeding 3 MT but not exceeding 5 MT	Rs. 8000.00	Rs. 2000.00
3	Exceeding 5 MT but not exceeding 9 MT	Rs. 12000.00	Rs. 3000.00
4	Exceeding 9 MT	Rs. 14000.00	Rs. 3800.00

ARTICLE No. V: Vehicle used for Carriage of goods (General unrestricted (Goods, Water tanker etc.)

Sl. No.	Description of Vehicle (General Goods Truck)	Annual Tax	Quarterly Tax
1	Authorized to carry 1 MT or less	Rs. 2400.00	Rs. 600.00
2	Exceeding 1 MT to 3 MT	Rs. 4600.00	Rs. 1150.00
3	Exceeding 3 MT to 9 MT	Rs. 4600.00 +Rs. 950.00 for every additional 1 MT above 3 MT	Rs. 1150.00 +Rs. 235.00 for every additional 1 MT above 3 MT
4	Exceeding 9 MT	Rs. 10,800.00 + Rs. 350.00 for every additional 1 MT above 9 MT	Rs. 2700.00 + Rs. 85.00 for every additional 1 MT above 9 MT
5	Authorized to carry 12 MT and above	Rs. 13,500.00 +Rs. 470.00 additional 1 MT and above 12 MT	Rs. 3375.00 + Rs. 115.00 for every additional 1 MT above 12 MT

ARTICLE NO. VI : Vehicle used for Carriage of Petroleum Products, LPG, CNG and Hazardous Goods

Sl. No.	Description of Vehicle General Goods Truck	Annual Tax	Quarterly Tax
1	Authorized to carry less than 9 MT	Rs. 12000.00	Rs. 3000.00
2	Authorised to carry exceeding 9 MT	Rs. 14400.00	Rs. 3600.00
3	Authorised to carry 12 MT and above	Rs.16,500.00 +Rs. 500.00 for every additional 1 MT above 12 MT	Rs. 4125.00 + Rs.125.00 for every additional 1 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 II article I

(ii)The Tax payable under Schedule II 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 Calendar months from 1st day of the month of payment of tax.

Liability to pay arrears of Tax of a Person succeeding to transfer of the ownership, possession or control of motor vehicles.

2. (a) If the tax leviable in respect of any motor vehicle remains un paid by 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.

1	Authorized to carry less than 9 MT	Rs. 12000.00	Rs. 3000.00
2	Authorized to carry exceeding 9 MT	Rs. 14400.00	Rs. 3600.00
3	Authorized to carry 12 MT and above	Rs.16,500.00 +Rs. 500.00 for every additional 1 MT above 12 MT	Rs. 4125.00 + Rs.125.00 for every additional 1 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 II article I

(ii)The Tax payable under Schedule II 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 1st day of the month of payment of tax.

Liability to pay arrears of Tax of a Person succeeding to transfer of the ownership, possession or control of motor vehicles.

2. (a) If the tax leviable in respect of any motor vehicle remains un paid by 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.

3. In case of Transport Vehicle under category of Taxation Schedule-II Article -I / II/ III/ IV/V/VI/VII /VIII, 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-'H' 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.



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 111 দিশপুৰ, শনিবাৰ, 1 এপ্ৰিল, 2017, 11 চ'ত, 1939 (শক)
No. 111 Dispur, Saturday, 1st April, 2017, 11th Chaitra, 1939 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 1st April, 2017

No. LGL.3/2010/97.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 30th March, 2017 is hereby published for general information.

ASSAM ACT NO. VIII OF 2017

(Received the assent of the Governor on 30th March, 2017)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2017

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 Sixty-eighth Year of the Republic of India as follows :-

**Short title, extent
and commencement.**

- 1.(1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2017.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of
Schedules.**

2. In the principal Act,-

(i) in the Schedule I,-

(a) for the existing Article No. 1(B), the following shall be substituted, namely :-

"ARTICLE No. 1 (B) : One Time Tax (OTT) – On Non-Transport (Personalized) two & three wheeler vehicles :

Sl. No.	Description of vehicle	Rate of OTT	Mode of payment
1.	2 & 3 wheeler (Personalized) vehicles.	6% of the original cost less VAT	In one single installment at the time of Registration
2.	Old vehicles required to be registered in Assam on Transfer from other State.	(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; (ii) 10% per annum depreciation, if the age of the vehicle is in between 5 to 10 years; (iii) 12% per annum depreciation, if the age of the vehicle is above 10 years.	In one installment.

(b) in Article No. 1(C), after the table, the following shall be inserted, namely :-

“Note:

1. The purchaser of personalized vehicles costing more than Rs. 6 lakh who prefer payment of one-time tax in slabs, shall have to pay the onetime tax for remaining period immediately after expiry of the taxes paid; failing which a fine of Rs. 100/- per day shall be levied from the due date for payment of tax.

2. In case of non-transport (personalized) vehicles, (2,3 and 4 wheelers) after payment of one time tax (OTT) at a time or in two slabs (4 wheelers above cost price of Rs. 6 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(1) of Central Motor Vehicles Rules, 1989 by paying required fee under rule 81 of Central Motor Vehicles Rules, 1989.
3. In case of non-transport (personalized) vehicles, taxes shall be levied from the date of sale of the vehicle by the dealer. On delay of registration for a period of more than 7 days from the date of sale of a vehicle a fine of Rs. 100/- per day shall be levied from the date of sale in case of both non transport and transport vehicle. Further, non payment of taxes on due date in case of both non transport and transport vehicle, fine of Rs. 100/- per day shall be levied from due date of tax payment.
4. Non transport (personalized) vehicles of the officers of the armed forces and Central Government/ Undertakings who are coming to the State temporarily on transfer in service are exempted from payment of motor vehicle tax provided he has paid the OTT of the vehicle in the other State."

(c) in Article No. 1(D), the Note appearing after serial 3, shall be deleted.

(ii) in the Schedule II, after Article No. VII, the following new Article shall be inserted, namely :-

"ARTICLE No. VII (A) :- Ambulance and Dead Body carrying van, Hearse plying on hire/ reward (Commercial purpose)

The motor vehicle taxes on 4/6 wheeler Ambulance/ Dead body carrying van (plying on hire/ reward) shall be applicable on the basis of original cost of the vehicle as mentioned herein under:-

Sl. No.	Description of vehicle	Annual Tax (In Rs.)	Quarterly Tax (In Rs.)
(1)	(2)	(3)	(4)
1.	Original cost of the vehicle upto 3.00 Lakhs	4,000.00	1,000.00
2.	Original cost above 3.00 Lakhs & upto 5.00 Lakh	7,000.00	1,750.00
3.	Original cost above 5.00 Lakhs & upto 8.00 Lakhs	8000.00	2,000.00
4.	Original cost above 8.00 Lakhs	12,000.00	3,000.00

S. M. BUZAR BARUAH,

Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur.



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং ৪৭ দিশপুৰ, মঙ্গলবাৰ, ১ ফেব্ৰুৱাৰী, ২০২২, ১২ মাঘ ১৯৪৩ (শক)
No. 49 Dispur, Tuesday, 1st February, 2022, 12th Magha, 1943 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 29th January, 2022

No. LGL.20/2021/10.— The following Act of the Assam Legislative Assembly which received the assent of the Governor of Assam on 24th January, 2022 is hereby published for general information.

ASSAM ACT NO. L OF 2021

(Received the assent of the Governor on 24th January, 2022)

**THE ASSAM MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 2021**

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
No IX of
1936

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

**Short title,
extent and
commencement**

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Intention of new
section 4E**

2. In the principal Act, after Section 4D, a new section 4E shall be inserted, namely :-

“Motor
Vehicle Tax
on air
condition
sleeper
contract
carriage bus

- 4E. Motor Vehicle Tax on Air Condition Sleeper Contract Carriage:-

There shall be charged, levied and paid to the Government the tax payable under section 4 of the Act, at the rate as described in Schedule-II for all fully built air conditioned sleeper contract carriage bus at the time of first registration in Assam, under ARTICLE No. I of Schedule-II appended to this Act.”

**Amendment in
Schedule –II**

3. In the principal Act, in Schedule-II, in ARTICLE No. I, after Sl.No.11, the following shall be inserted, namely:-

“The rate of Motor Vehicle Tax for fully built air conditioned sleeper contract carriage bus at the time of First Registration:

Sl. No.	Description of vehicles	Annual Tax	Quarterly Tax
12.	(i) Berth/Sleeper Capacity upto 20	Rs. 8,000/-	Rs. 2,250/-
	(ii) Berth/Sleeper Capacity more than 20	Rs.12,000/-	Rs. 3,000/-
	(iii) Combination of Seat and Berth total upto 20	Each Seat Rs.4,620/- and each berth Rs. 9,000/-	Each Seat Rs.1,155/- and each berth Rs. 2,250/-
	(iv) Combination of Seat and Berth total above 20	Each Seat Rs.6,000/- and each berth Rs. 12,000/-	Each Seat Rs.1,500/- and each berth Rs. 3,000/-

GEETANJALI DAS SAIKIA,

Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 664 দিশপুৰ, বৃহস্পতিবাৰ, 6th অক্টোবৰ, 2022, 14 আহিন, 1944 (শক)
No. 664 Dispur, Thursday, 6th October, 2022, 14th Asvina, 1944 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 6th October, 2022

No. LGL.189/2020/16.— The following Act of the Assam Legislative Assembly which received the assent of the Governor of Assam on 29th September, 2022 is hereby published for general information.

ASSAM ACT NO. XXX OF 2022

(Received the assent of the Governor on 29th September, 2022)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2022

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 No.
IX of 1936

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

**Short title,
extent and
commencement**

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2022.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment in
Schedule -I**

2. In the principal Act, in the Schedule-I,-
 - (i) for the ARTICLE No.1(A), the following shall be substituted, namely :-

“

Sl. No.	Cost price of the 4 Wheeler Vehicle and original price thereof, excluding GST	Rate of OTT for new vehicles to be registered for first time	Mode of Payment of OTT for 15 (fifteen) years	Rate of OTT if the owner pays the full Motor Vehicle Tax (OTT) at the time of first registration
1	Original Cost price upto Rs. 4.00 Lakhs	5% of the Original Cost	To be paid in full at the time of first registration.	NA
2	Original Cost price above up to Rs. 4.00 Lakhs and upto Rs. 6.00 Lakhs	6% of the Original Cost	To be paid in full at the time of first registration.	NA
3	Original Cost price above up to Rs. 6.00 Lakhs and upto Rs.	7% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and	6% of the Original Cost

4	Original Cost price above up to Rs. 12.00 Lakhs and upto Rs. 15.00 Lakhs	7.5% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	6.5% of the Original Cost
5	Original Cost price above up to Rs. 15.00 Lakhs and upto Rs. 20.00 Lakhs	9% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	8% of the Original Cost
6	Original Cost price above up to Rs. 20.00 Lakhs and upto Rs. 30.00 Lakhs	12% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	11% of the Original Cost
7	Original Cost price above Rs. 30.00 Lakhs	14% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	13% of the Original Cost
8	Old vehicles required to be registered in Assam on Transfer from other States	(A) OTT to be fixed after allowing a depreciation @7% per annum of tax payable for the same category of Vehicle at the Current Cost	To be paid in full at the time of registration	(A) OTT 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 (five) years .		price, if the age of the Vehicle is less than 5 (five) years.
	(B) 10% depreciation if age of the vehicle is in between 5 (five) to 10 (ten) years.		(B) 10% depreciation if age of the vehicle is in between 5 (five) to 10 (ten) years.
	(C) 12% depreciation if age of the vehicle is above 10 (ten) years and 15 (fifteen) years.		(C) 12% depreciation if age of the vehicle is above 10 (ten) years and 15 (fifteen) years.

”

- (ii) after the ARTICLE NO. 1(D), a new ARTICLE No. 1(E) shall be inserted, namely:-

“ARTICLE NO. 1(E) : Green Tax for Motor Vehicles

1. Levying of Green Tax on Non-Transport vehicles older than 15 (fifteen) years for the next renewal for 5 (five) years is as follows :-

1.	Two Wheeler	:	Rs.3000/-
2.	Other than Two Wheeler:-		
	A	Vehicle up to 1000 CC engine capacity	: Rs.5000/-
	B	More than 1000 CC up to 1500 CC engine capacity	: Rs.8000/-
	C	More than 1500 CC up to 2000 CC engine capacity	: Rs.10000/-
	D	Above 2000 CC engine capacity	: Rs.15000/-

2. Levying of Green Tax at the rate of 25% of Annual Road Tax on all categories of Transport vehicle older than 10 (ten) years at the time of renewal of Fitness Certificate over and above the regular applicable Motor Vehicle Tax.”.

GEETANJALI DAS SAIKIA,
Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 488 দিশপুৰ, মঙ্গলবাৰ, 17 অক্টোবৰ 2023, 25 আহিন, 1945 (শক)
No. 488 Dispur, Tuesday, 17th October, 2023, 25th Asvina, 1945 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 17th October, 2023

No. LGL.189/2020/26.— The following Act of the Assam Legislative Assembly which received the assent of the Governor of Assam on 11th October, 2023 is hereby published for general information.

ASSAM ACT NO. L OF 2023
(Received the assent of the Governor 11th October, 2023)
THE ASSAM MOTOR VEHICLE TAXATION
(AMENDMENT) ACT, 2023

AN ACT

further to amend the Assam Motor Vehicle Taxation Act, 1936.

**Assam Act
No.IX of
1936**

Preamble

Whereas it is expedient to amend further the Assam Motor Vehicle Taxation Act, 1936, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Seventy-fourth Year of the Republic of India, as follows:-

**Short title,
extent and
commencement**

1. (1) This Act may be called the Assam Motor Vehicle Taxation (Amendment) Act, 2023.
- (2) It shall have the like extent as the Principal Act.
- (3) Save as otherwise provided, it shall deemed to have come into force on 10th July 2023.

**Amendment of
Section - 4E**

2. In the principal Act, for section 4E, the following shall be substituted, namely:-

“Motor
Vehicle Tax
on all
types of
sleeper

4E. Motor Vehicle Tax on all types of Sleeper Bus: -

There shall be charged, levied, and paid to the Government the tax payable under section 4 of the Act, at the rate as described in Schedule-II for all types of sleeper bus at the time of first registration in Assam”

**Amendment of
Section 5A**

3. In the principal Act, for sections 5A the following shall be substituted, 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 20 (Twenty) only per day for every day of such delayed payment.”

**Amendment of
Schedule I**

4. In the principal Act, in the Schedule-I,
 - (i) in ARTICLE NO. I(A), for Sl. No.1 to 7, the following shall be substituted, namely :-

“ARTICLE NO. I(A) – One Time Tax (OTT) on Non-Transport (Personalized) Four-Wheeler Vehicles.

Sl. No.	Cost price of the 4-Wheeler Vehicle and original price thereof, excluding GST	Rate of OTT for new vehicles to be registered for first time (Mode of Payment-To be paid in full at the time of first registration)
1	Original cost price upto Rs. 3 Lakhs	4.5% of the Original Cost
2	Original cost price above Rs. 3 Lakhs and up to Rs 10 lakh	7% of the Original Cost
3	Original Cost price above Rs. 10 Lakhs and up to Rs. 20.00	10% of the Original Cost
4	Original Cost price above Rs. 20.00 Lakhs	14%

(ii) in ARTICLE No.1(B), Sl. Nos 1,2,3,4 &5, the following shall be substituted, namely :-

Taxation Structure		
Sl. No.	In case of Registration of Transport and Non-Transport (Personalized) Two-Wheeler	Percentage of onetime tax on First registration
1	Ex-showroom price of the Two-wheeler vehicle Up to Rs 1 lakh	6%
2	Above Rs 1 lakh up to Rs 3 lakhs	8%
3	Above Rs 3 lakhs	9%

”

Amendment of Schedule II

5. In the principal Act, in Schedule-II,--

(i) in ARTICLE No.II, the following shall be substituted, namely :-

“Article No. II Tractors (Transport/Non-Transport)

Sl.No.	Description of Vehicle	Rate of Tax
1	Not exceeding 2 MT	One Time Tax (OTT) @ 2% of the cost of vehicle excluding GST.
2	Exceeding 2 MT but not exceeding 5 MT	
3	Exceeding 5 MT but not exceeding 9MT	
4	Exceeding 9MT	

The rate of tax for the Tractor purchased and registered prior to the commencement of the Act shall be in the following rates, namely :-

Sl. No.	Description of vehicles	Annual Tax	Quarterly Tax
1	Not exceeding 2 MT	Rs.1000.00	Rs.250.00
2	Exceeding 2 MT but not exceeding 5 MT	Rs.2000.00	Rs.500.00
3	Exceeding 5 MT but not exceeding 9MT	Rs.4000.00	Rs.1000.00
4	Exceeding 9MT	Rs.6000.00	Rs.1500.00

(ii) for the ARTICLE No.III, the following shall be substituted, namely :-

“Article No. III Trailors (Transport/Non-Transport)

Sl.No.	Description of Vehicle	Rate of Tax
1	Light trailer carrying capacity less than 2 MT	One Time Tax @ 2% of the cost of vehicle excluding GST.
2	Medium trailer carrying capacity above 2 MT upto 5 MT	
3	Heavy trailer carrying capacity above 5 MT but not Exceeding 9MT	
4	Exceeding 9MT	

The rate of tax for the Trailor purchased and registered prior to the commencement of the Act shall be in the following rate :-

Sl. No.	Description of vehicles	Annual Tax	Quarterly Tax
1	Light trailer carrying capacity less than 2 MT	Rs.1000.00	Rs.250.00
2	Medium trailer carrying capacity above 2 MT upto 5 MT	Rs.2000.00	Rs.500.00
3	Heavy trailer carrying capacity above 5 MT but not Exceeding 9MT	Rs.4000.00	Rs.1000.00
4	Exceeding 9MT	Rs.6000.00	Rs.1500.00

(iii) for the ARTICLE No.IV, the following shall be substituted, namely :

“ARTICLE NO. IV-MECHANICAL CRANE MOUNTED ON MOTOR VEHICLE

Sl.No.	Description of Vehicle	Rate of Tax	
		Annual Tax	Quarterly Tax
1	Not exceeding 3 MT	Rs.5500.00	Rs.1438.00
2	Exceeding 3 MT but not exceeding 5MT	Rs.8800.00	Rs.2300.00
3	Exceeding 5 MT but not exceeding 9MT	Rs.13200.00	Rs.3450.00
4	Exceeding 9MT	Rs.15400.00	Rs.4370.00

- (iv) in the ARTICLE No.V, for Sl.no 3 to 5 the following shall be substituted and thereafter a new SI No.6 shall be inserted, namely :-

“ARTICLE NO. V:-Vehicle used for Carriage of Goods (General unrestricted Goods, water tanker etc.)

Sl.No.	Description of Vehicle (General Goods Truck)	Rate of Tax	
		Annual Tax	Quarterly Tax
1	Exceeding 3 MT to 9 MT	Rs.5060.00 +Rs.1045.00 for every additional 1 MT above 3 MT	Rs.1323.00 +Rs.270.00 for every additional 1 MT above 3 MT
2	Exceeding 9MT	Rs 11880.00 +Rs.385 for every additional 1 MT above 9 MT	Rs 3105.00 +Rs.98 for every additional 1 MT above 9 MT
3	Authorized to carry 12 MT to 15 MT	Rs 14850.00 +Rs.517.00 for every additional 1 MT above 12 MT	Rs 4341.00 +Rs.132.00 for every additional 1 MT above 12 MT
4	Authorized to carry 15 MT and above	Rs 17820.00 + Rs 620.00 for every additional 1 MT above 15 MT	Rs 5643.00 + Rs 171.00 for every additional 1 MT above 15 MT

- (v) for ARTICLE No. VIII the following shall be substituted, namely :-

“ARTICLE NO. VIII: Any other vehicle

Sl.No	Rate of Tax
	Tax in case of any other vehicle (Non-Transport & Transport) not covered under any category as mentioned above 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,- Mode of payment of tax excluding GST For newly registered vehicles
1	For first 5 years @ 8% of the original cost of vehicle
2	After 5 years @ 2% of the original cost of vehicle annually
3	For Vehicles already registered- @ 2 % annually.

(vi) in ARTICLE No.VIII, in NOTE,

(a) for point No.3 the following shall be substituted namely :-

“ 3. in case of Transport Vehicle under category of Taxation Schedule-II Article -I/II/III/IV/V/VI/VII VIII, 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. 10/- per day for defaulting period (including the grace period)”

(b) after Point No. 7, the following point No.8 shall be inserted, namely :-

“8.All Transport Vehicles, both Goods and Passenger at the time of First registration in the State shall pay tax at least for a period of 1(One) year (Annual Tax) except the vehicles mentioned at Article No. II, III and VIII of the Schedule II. Thereafter M.V tax of the vehicle can be paid quarterly or annually.”

Repeal and saving	6.	(1) The Assam Motor Vehicle Taxation (Amendment) Ordinance 2023 is hereby repealed.	Ordinance No.VI of 2023
		(2) Notwithstanding such repeal, anything done or any action taken under the Assam Motor Vehicle Taxation (Amendment) Ordinance, 2023 shall be deemed to have been done or taken under this Act as if this Act had commenced on 10 th of July, 2023.	

GEETANJALI DAS SAIKIA,
Secretary to the Government of Assam,
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