

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) BILL, 2021

**A
BILL**

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.

Insertion 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. 9,000/-	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. 1500/- and each berth Rs. 3000/-

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VETTED BY THE
LEGISLATIVE DEPARTMENT
ON 23.11.2021

STATEMENT OF OBJECTS AND REASONS

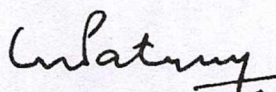
The objective is to introduce the bill, namely the Assam Motor Vehicle Taxation (Amendment) Bill, 2021 to further amend the Assam Motor Vehicle Taxation Act, 1936.

It may be mentioned that the registration of sleeper buses could not be done by the Registering Authority due to absence of specified rate of Motor Vehicle Taxes in respect of the sleeper buses in the existing Taxation Schedule which was notified in the year 2015. Due to absence of rate of Motor Vehicle Taxes in respect of Sleeper buses, the Transport Department is losing a considerable amount of legitimate Motor Vehicle Taxes.

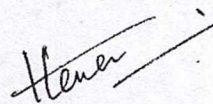
Further, the State Transport Authority, Assam, in its meeting held on 05-09-2019 decided that Commissioner of Transport, Assam to submit a proposal relating to introduction of Motor Vehicle Taxes in respect of Sleeper buses.

In view of above, Amendment of Assam Motor Vehicle Taxation Act is proposed, so that the Govt. will earn substantial amount of revenue from sleeper buses in the form of Motor Vehicle Taxes at the time of registration of such vehicles and renewal thereof. This will also bring about reforms in public transport system thereby ensuring the convenience of travelling public.

Hence the Bill.



(Shri Chandra Mohan Patowary)
Minister, Transport



Principal Secretary,
Assam Legislative Assembly

FINANCIAL MEMORANDUM

This Bill does not entail any expenditure from the Consolidated Fund of the State once it comes into force.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill does not propose to delegate legislative power to the Executive.

W. S. S.

**EXTRACT OF SECTION 4(D) AND 4(E) OF THE ASSAM MOTOR VEHICLE
AMENDMENT ACT, 1936**

UNDER AMENDMENT

Section 4(D) Refund of One Time Tax on removal of Vehicle to Other State or on
Cancellation of Registration.

Section 4(E) In the principal Act after section 4 (D) , a new section 4 (E) shall be
inserted namely : " Motor Vehicle Tax on air condition sleeper contract
carriage bus".

C. Saty