

ASSAM MOTOR VEHICLE TAXATION (AMENDMENT) BILL, 2023

A

BILL

**Assam Act
No IX of
1936**

Preamble

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

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 Years 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

“Motor Vehicle Tax on all types of sleeper ..

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

4E. Motor Vehicle Tax for 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 section 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%

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VETTED BY THE
LEGISLATIVE DEPARTMENT
ON: 21. 8. 2023

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

“

Taxation Structure		
Sl No	In case of Registration of Transport and Non-Transport (Personalized) Two-Wheeler	
	Ex-showroom price of the Two-wheeler vehicle	Percentage of onetime tax on First registration
1.	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 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 Tractor 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 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 ARTICLE No.V, for Sl. no 3 to 5 the following shall be substituted and thereafter a new Sl 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
3	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
4	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
5	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
6.	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 and 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.
- (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 the 10th of July 2023.

**Ordinance
No.VI of
2023**

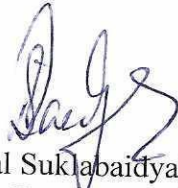

VETTED BY THE
LEGISLATIVE DEPARTMENT
ON 21.8.2023

STATEMENT OF OBJECTIVE AND REASONS

The objective is to introduce the Bill, namely the Assam Motor Vehicles Taxation (Amendment) Bill, 2023 to further amend the Assam Motor Vehicle Taxation Act, 1936.

The Cabinet approved the proposal with the following modifications:-

1. For two wheelers with cost up to Rs. 1.00 lakh, the rate of tax will be 6 %.
2. For proposed amendment of schedule II, Point No. 5(i) and Sl. No.9 have been deferred.
3. For proposed amendment of schedule II, Point No.5 (v), one more category of 15 MT and above has been incorporated. Authorized to carry above 15 MT Rs. 17820.00 + Rs. 620.00 for every additional 1 MT above 15 MT (Annual Tax). Rs. 5643.00 + Rs. 171.00 for every additional 1 MT above 15 MT (Quarterly Tax).



(Shri Parimal Suklabaidya)
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 LEGISLATIVE

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

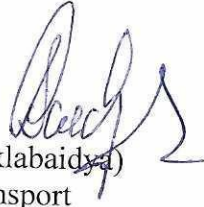


(Shri Parimal Suktabaidya)
Minister, Transport

EXTRACT OF AMENDMENT OF SECTION 4E, AMENDMENT OF SECTION 5A, AMENDMENT OF SCHEDULE I AND AMENDMENT OF SCHEDULE II OF THE ASSAM MOTOR VEHICLE AMENDMENT ACT, 1936

UNDER AMENDMENT

Amendment of Section - 4E	In the principal Act, for section 4E is Amended
Amendment of Section 5A	In the principal Act, for sections 5A is Amended
Amendment of Schedule I	In the principal Act, in the Schedule-I, (i) in ARTICLE NO. I(A), for Sl. No.1 to 7 is Amended. (ii) in ARTICLE No.1(B), Sl. Nos 1,2,3,4 & 5 is Amended.
Amendment of Schedule II	In the principal Act, in Schedule-II, (i) ARTICLE No.II is Amended. (ii) for the ARTICLE No.III is Amended. (iii) for the ARTICLE No.IV is Amended (iv) for the ARTICLE No.V, for Sl.no.3 to 5 is Amended and after Sl.5, new Sl. no.6 is Amended (v) for ARTICLE No. VIII is Amended (vi) in ARTICLE No.VIII, in NOTE, (a) for point No.3 is Amended (b) after Point No. 7, the point No.8 is Amended.


(Shri Parimal Suklabaidya)
Minister, Transport