

Assam Motor Vehicles Taxation (Amendment) Act, 1955

04 of 1956

[25 January 1956]

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PREAMBLE

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 (Assam Act (IX of 1936)), hereinafter called the Principal Act, in the manner hereinafter appearing:

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

1. Short title, extent and commencement :-

- (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 1955.
- (2) It shall come into force on such date as the State Government may, by notification in the official Gazette specify in this behalf.
- (3) It shall have the like extent as the Principal Act.

2. Amendment of Section 14 of Assam Act IX of 1936 (Assam Act (IX of 1936)) :-

For sub-section (2) of Section 14 of the Principal Act, the following shall be substituted, namely:--

14. (2) Any Police Officer not below the rank of Sub-Inspector, the Enforcement Inspector of the Transport Department, or any officer of the Motor Vehicles (Transport) Department established under Section 133A of the Motor Vehicles Act, 1939 (Act IV of 1939) and specially authorised, by notification in this behalf by the State Government may require the driver of a Motor Vehicle in a public place to stop the Vehicle and cause it to remain stationary so long as may be reasonably necessary for the purpose of satisfying himself that the tax due in respect of such vehicle has been paid.

3. After Section 19 of the Principal Act the following new section shall be inserted, namely :-

19A. If a Licensing Officer is satisfied that in respect of any Motor Vehicle--

(a) A declaration has not been delivered in accordance with the provisions of Section 10 within one month of the date on which such declaration was due, or

(b) any tax or additional tax payable under this Act has not been paid within one month of the date on which such tax was payable, or

(c) any penalty imposed under Section 15 or fine imposed under Section 19 has not been paid within one month of the date on which such penalty or fine was imposed; he may, notwithstanding anything contained in the Indian Motor Vehicles Act, 1939 (Act IV of 1939), or any rules made thereunder, declare the certificate of registration of such Motor Vehicle to be suspended and such certificates shall be deemed to be suspended until the whole amount of tax penalty or fine, if any, due in respect of such Motor Vehicle has been paid".

4. Substitution of the First Schedule to Assam Act IX of 1936 :-

For the first schedule to the Principal Act as amended by Assam Motor Vehicles Taxation Amendment Act, 1950 (Assam Act III of 1950), the following shall be substituted namely:--

FIRST SCHEDULE

PART A

Vehicles other than those plying for hire or reward

Article	Description of Vehicle	Annual	Quarterly
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No.	Description of Vehicle	Rate of tax Rs.	Rate of tax Rs.
1	Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power).		
	A. Bicycles--		
	(i) not exceeding 200 lbs. in weight unladen.	15	5
	(ii) exceeding 200 lbs. in weight unladen	30	9
	B. Tricycles	40	12
	C. Additional tax for trailers or side-car	9	3
II	Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers--		
	A. (i) not exceeding 14 H. P.	80	25
	(ii) exceeding 14 H. P.	100	30
	B. Additional tax for trailers drawn by vehicles covered by this articles--		
	(i) Light trailer	25	8
	(ii) Heavy trailer	45	18
III	Other Vehicles--		
	A. Vehicles used for transport of goods only--		
	(i) Authorised to carry a load not exceeding 20 cwt.	225	66
	(ii) For every additional 10 cwt. or part thereof authorised load.	60	18
B.	Vehicles used partly for the conveyance of passengers and their personal luggage-partly for the conveyance of goods--	Article 11	
	(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.	9	3
	(iii) An additional tax for every 10 cwt. or part thereof of authorised load of goods.	25	8
C.	Tractors--		
	(i) Not exceeding 2 tons in weight	45	12
	(ii) Exceeding 2 tons in weight ...	90	6
D.	Additional tax for trailer drawn by vehicles covered by this article	Article 11	
	(i) Light trailer	45	13
	(ii) Heavy trailer	90	20
IV	Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers.		

A.	Motor cabs and taxis--		
	(i) Not exceeding 14 H.P. ...	100	30
	(ii) Above 14 H.P.	150	15
	(iii) Station wagons	175	50
B.	Stage carriage--		
	(i) Authorised to carry 10 persons or below exclusive of the driver and handyman.	150	45
	(ii) Authorised to carry more than 10 but not more than 15 persons exclusive of the driver and handyman.	180	50
	(iii) Authorised to carry more than 15 but not more than 20 persons exclusive of the driver and handyman.	225	65
	(iv) Authorised to carry more than 20 but not more than 25 persons exclusive of the driver and handyman.	375	160
	(v) For each additional scat authorised in excess of 25 persons.	35	12
V	Vehicles used for the transport of goods only--	Rs.	Rs.
	(i) Authorised to carry a load and not exceeding 20 cwt.	180	50
	(ii) For every additional 10 cwt. or part thereof of authorised load.	45	13
VI.	Vehicles authorised to ply partly for the conveyance of passengers, and their personal luggage and partly for the conveyance of goods--		
	(i) The tax payable under Article IV in respect of the authorised number of passengers seats together with an additional tax for every 10 cwt. or part thereof of authorised load of goods.	45	13
VII	Tractors--		
	(i) Not exceeding 2 tons in weight ...	115	36
	(ii) Exceeding 2 tons in weight ...	225	65
VIII	Trailers drawn by vehicles covered by articles under Part B--		
	(i) Light trailer	90	26
	(ii) Heavy trailer	180	50
IX	Vehicles authorised to ply for higher 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.		

The above taxes are for Motor Vehicles fitted with pneumatic tyres, a 50 per cent higher tax should be leviable on any Motor Vehicle authorised to be fitted with solid or semi-solid tyres.