

Assam Motor Vehicles Taxation (Amendment) Act, 1972

16 of 1972

[01 May 1972]

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PREAMBLE

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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 Twenty-third 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, 1972.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Insertion of new Section 4A in Assam Act IX of 1936 :-

After Section 4 of the principal Act, the following shall be inserted as Section 4A, namely--

4A. "Surcharge on Motor Vehicle.

(1) There shall be charged, levied and paid to the State Government besides the tax payable under Section 4, a surcharge,

hereinafter referred to as Motor Vehicle Surcharge, on all Motor Vehicles described in Articles I, II and III of Part A of the first Schedule to this Act.

(2) The rate of Motor Vehicle Surcharge on any Motor Vehicle shall be ten per cent of the tax payable for such a Motor Vehicle under Section 4:

Provided that the amount of Motor Vehicles surcharge payable under sub-section (1) shall be rounded off to the nearest rupee.

(3) The Motor Vehicle Surcharge shall be payable as if it were a tax under Section 4 and the provisions of this Act including the rules thereunder shall accordingly apply; and the officers appointed under clause (d) of Section 2 shall, within their respective jurisdiction enforce and collect payment of Motor Vehicle Surcharge:

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.

(4) Notwithstanding anything contained in sub-section (3), the State Government may, subject to the condition of previous publication, make rules generally for carrying into effect the purposes of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Motor Vehicle Surcharge".

3. Repeal and Saving :-

(1) The Assam Motor Vehicles Taxation (Amendment) Ordinance, 1971 (Assam Ordinance XVI of 1971) is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the Ordinance as repealed shall be deemed to have been done or taken under this Act as if this Act had commenced on the thirty-first day of December, 1971 (date of promulgation of the Ordinance).