

**Assam Motor Vehicles Taxation (Amendment) Act, 1976**

**07 of 1976**

**[04 April 1976]**

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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 Twenty seventh Year of the Republic of India as follows:-

**1. Short title. extent and commencement :-**

- (1) This Act may be called the Motor Vehicles Taxation (Amendment) Act, 1976.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

**2. Substitution of Section 8 of Assam Act IX of 1936 :-**

For Section 8 of the principal Act, the following shall be substituted, namely:--

"8. Where any person who has paid a tax or instalment of a tax proves to the satisfaction of the licensing Officer that the motor vehicle, in respect of which such tax or instalment of tax has been

paid, has not been used for a continuous period of not less than thirty days since the tax or instalment of tax was last paid, then, when the tax or instalment of tax is next payable, he shall not be liable to pay any arrear of tax in respect of the said continuous period of thirty days or where the said continuous period exceeds thirty days, in respect of every full period of thirty days comprised within the said continuous period and if the tax or instalment of tax has been paid in respect of the said continuous period of thirty days or where the said continuous period exceed thirty days, in respect of any full period of thirty days comprised within the said continuous period, he shall be entitled; in respect of every such full period of thirty days, to a deduction from the amount of tax or instalment of tax, which he would other wise been liable to pay, of an amount equal of one-twelfth of the annual rate of tax payable in respect of the said vehicle:

Provided that if the licensing officer is satisfied that a motor vehicle is or was rendered unfit to be brought into used during the period for which the tax is next payable he may in (he alternative make a refund of the amount to which the owner is entitled as rebate as aforesaid."