

Assam Motor Vehicles Taxation (Amendment) Act, 1992

07 of 1992

[28 May 1992]

CONTENTS

1. Short title and commencement
2. Amendment of section 2 of Assam Act IX of 1936
3. Deletion of section 4(3) Of Assam Act IX of 1936
4. Substitution of section 4-A of Assam Act IX of 1936
5. Amendment of section 15 of Assam Act IX of 1936
6. Amendment of section 16 of Assam Act IX of 1936
7. Substitution of the Schedule

Assam Motor Vehicles Taxation (Amendment) Act, 1992

07 of 1992

[28 May 1992]

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, hereinafter called the principal Act, in the manner hereinafter appearing;

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

1. Short title and commencement :-

(I) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 1992.

(II) It shall come into force with immediate effect.

2. Amendment of section 2 of Assam Act IX of 1936 :-

In the principal Act, in section 2, in clause (g), for the figure "1939", the figure "1938" shall be substituted.

3. Deletion of section 4(3) Of Assam Act IX of 1936 :-

In the principal Act, sub-section (3) of section 4, shall be deleted.

4. Substitution of section 4-A of Assam Act IX of 1936 :-

In the principal Act, section 4 A shall be substituted as follows:--

"4A. Save as otherwise provided in this Act, or any rule made thereunder in any other law for the time being in force, no Motor Vehicles, except private Service Vehicles as defined in M.V. Act, 1988 and including 2 wheelers shall be used in the State of Assam unless the owner thereof has paid, in respect of it, besides the tax payable under section 4, a surcharge on motor vehicles at the rate specified in the Second Schedule to this Act.

(2) The surcharge on motor vehicles shall be payable as if it were a tax under section 4 and the provisions of this Act and the rules framed thereunder shall mutantis mutandis apply to this surcharge :

Provided that the State Government may, for facility of administration of this surcharge, by notification in the Official Gazette, direct that in any case or class of cases the provisions of this Act and the rules framed thereunder shall apply subject to such modifications not inconsistent with the provisions of this section as may be specified in such notification.

(3) Notwithstanding anything contained in sub-section (2), the State Government may, subject to the condition of previous publication, make rules generally for carrying into effect the purposes of sub-section (1).

(4) Notwithstanding anything contained in any other law, agreement or arrangement to the contrary, the surcharge on motor vehicles shall be utilised exclusively for the purpose of the State Government and shall not be shareable with any Municipal Corporation, District Council, local body or any other authority".

5. Amendment of section 15 of Assam Act IX of 1936 :-

In section 15, for the words " fifty rupees", and "one hundred rupees", the words, "five hundred rupees " and "ten thousand rupees" respectively shall be substituted.

6. Amendment of section 16 of Assam Act IX of 1936 :-

In section 16, words one-half of, appearing in the last line shall be

7. Substitution of the Schedule :-

SCHEDULE-I
RATE OF TAX ON MOTOR VEHICLES
VEHICLES FOR CARRYING PASSENGERS NOT PLYING FOR
HIRE OR REWARD

Article No.	Description of Vehicle	Annual Tax (in Rs.)
(1)	(2)	(3)
(I)	Cycles including motor, scooter and cycles	--
A.	Bi-Cyeles:	
	(i) Not exceeding 90 kg in weight unladen	80
	(ii) Exceeding 90 kg unladen weight	120
B.	Tricycles :	120
C	Additional tax for trailer or side Car	30
(II) A.	(i) Cars : Ambassador, Maruti, fiat, Standard etc. 14 H.P. or less	275
	(ii) Jeeps and other cars exceeding 14 H.P.	350
B.	Additional Tax for trailers drawn by vehicles covered by this article :	
	(1) Light trailer	80
	(2) Medium trailer	150
	(3) Heavy trailer	300
(III)	OTHER VEHICLES :	
A	Vehicles used for transport of goods only;	
	(i) Authorised to carry one Metric tonne or less.	840
	(ii) For every additional 1/2 Metric tonne or part thereof authorised load.	205
B.	(i) Vehicle used partly for conveyance of persons and their personal luggage and partly for conveyance of goods.	300
	(ii) Additional tax for every 1/2 M.T. or part thereof authorised goods load.	110
(IV) C.	TRACTORS :	
	(i) Not exceeding 2 M.T.	125
	(ii) Exceeding 2 M.T. but not exceeding 3 M.T.	250
	(iii) Exceeding 5 M.T.	500

(V) D.	. Additional tax for trailer drawn by vehicles covered by this article :	
	(i) Light trailer	125
	(ii) Medium trailer	250
	(iii) Heavy trailer	500
(VI) E.	Mechanical crane mounted on Motor Vehicle :	
	(i) Light (not exceeding 3 M.T.)	125
	(ii) Medium (exceeding 3 M.T.)	250
	(iii) Heavy exceeding 5 M.T.	500
VEHICLES PLYING FOR HIRE OR REWARD		
(1)	(2)	(3)
(VII)	A. (i) AUTO RICKSHAW : Permitted	280
	to carry 3 passengers excluding	
	Driver	
	(ii) MOTOR CABS : Permitted to	700
	carry not more than 6 passengers	
	excluding the Driver and operat-	
	ing within one Region	
	(iii) TOURIST TAXI : Motor cabs	2500
	permitted to (max) carry 6 pas-	
	sengers excluding Driver within	
	Assam	
	(iv) Permitted to carry more than 6	5000
	but not more than 12 passengers	
	all over Assam (TATA 407 M&M etc.)	
	(v) Tourist vehicle 35 Seats (Omni	10000
	Buses)	
	(vi) Contract carriage (casual)	100
	for every seat authorised	
(VIII)	B. STAGE CARRIAGE	
	(i) Mini Bus	140
	for every seat authorised	
	(ii) Other than (i)	100
	for every seat authorised	
G.	Vehicles used for transport of goods only	
	(i) Authorised to carry 1 (one) Metric	840
	Tonne or less	
	(ii) For every additional 1/2 Metric	210
	Tonne or part thereof.	
(IX)	TRACTOR :	
	(i) Not exceeding 2 M.T.	320
	(ii) Exceeding 2 M.T. but not exceed	640

	(ii) Exceeding 2 M.T. but not exceeding 3 M.T.	640
	(iii) Exceeding 3 M.T.	900

(X) ADDITIONAL TAX FOR TRAILER INCLUDING SEMI-TRAILER DRAWN BY VEHICLES COVERED BY THIS ARTICLE:	
(i) Light trailer	32C
(ii) Medium trailer	500
(iii) Heavy trailer	950
(XI) MECHANICAL CRANE MOUNTED ON VEHICLES :	
(i) Light not exceeding 2 M.T.	320
(ii) Exceeding 3 M.T. but not exceeding 5 M.T.	640
(iii) Exceeding 5 M.T.	900
(XII) PRIME MOVERS OF ARTICULATED VEHICLES:	
(i) Upto 22600 K. Gs. gross Vehicle weight.	12000
(ii) Exceeding 22600 K. Gs. but not exceeding 36600 K. Gs. gross Vehicle weight.	20000
(iii) Exceeding 36600 K. Gs. but not exceeding 50000 K. Gs. gross Vehicle weight.	30000
(iv) Exceeding 50,000 gross vehicle weight	30,000 plus Rs. 500 for every addition of 500 kg. or part thereof above 50,000 K. Gs.

SCHEDULE-II
RATES OF SURCHARGE ON MOTOR VEHICLES OTHER THAN PRIVATE SERVICE VEHICLE

Sl. No.	Description of Vehicle	Surcharge
(1)	(2)	(3)
(I) (i)	Auto Rickshaws	450
(ii)	Motor Cabs : Permitted to carry not more than 6 passengers.	1500
(iii)	Motor Cabs : Permitted to carry more than 6 but not more than 12 (TATA 407, M&M etc.)	1800
(iv)	Tourism Vehicle (OMNI BUSES)	4000
(II)	A STAGES CARRIGE	
(i)	Mini City Bus within GMC area	3600
(ii)	Other City Buses	3000

(ii)	Other City Buses.	3000
B. (i)	Other than A	3000
(III)	CONTRACT CARRIAGE	
(i)	Tourist Vehicles	4000
(ii)	Casual Contract	2200
(IV)	VEHICLES USED FOR TRANSPORT OF GOODS ONLY WITH PAY LOAD	
(i)	Not exceeding 3 M.T.	1800
(ii)	Exceeding 3 M.T. but not exceeding 5 M.T.	Rs. 1800 plus Rs. 500 per Metric tonne or part thereof exceeding 3 M.T.
(iii)	Exceeding 6 M.T. but not exceeding 9 M.T.	Rs. 3300 plus Rs. 400 per M.T. or part thereof exceeding 6 MT.
(iv)	Exceeding 9 M.T.	Rs. 4500 plus Rs. 350 per M.T. or part thereof exceeding 9 M.T.