

**Assam Motor Vehicles Taxation (Amendment) Act, 2002**

**12 of 2002**

**[01 May 2002]**

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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, No. IX of 1936), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Fifty-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, 2002.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**2. Insertion of new section 5A :-**

In the principal Act, after section 5, the following new section 5A shall be inserted, 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 5 (Five) only per day for every day of such delayed payment."

### **3. Substitution of Schedule :-**

In the principal Act, for the existing Schedule as appended vide the Assam Motor Vehicles Taxation (Amendment) Act, 1999, the following Schedule shall be substituted, namely: -

#### **SCHEDULE** **(See Section 4, 4 A(3) and 4 A (4) One Time Tax on personalised vehicles**

<b>"Article No. Description of vehicles</b>	<b>Rate of One-Time Tax</b>
1. (A) New personalised 4 (Four) Wheeler vehicles.,	
(a) Original cost price upto Rs. 3.00 Lakhs.	2% of the Original cost.
(b) Original cost price upto Rs. 7.00 Lakhs.	3% of the Original cost.
(c) Original cost price above Rs. 7.00 Lakhs.	5% of the Original cost.
(d) Original cost price above Rs. 12.00 Lakhs.	7% of the Original cost.
2. Old. Vehicle requiring to be registered in Assam on transfer from another State.	One time tax to be fixed after allowing a depreciation at the rates 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.

#### **(B) One time tax on personalised Two Wheelers & three wheelers.**

<b>New vehicle to be registered for the first time.</b>	<b>Rate of one time Tax</b>
1. Less than 65 Kgs. unladen weight.-	Rs. 1500.00
2. From 65 Kgs. to 90 Kgs. unladen weight-	Rs. 2500.00
3. From 90 Kgs. to 135 Kgs. unladen weight-	Rs. 3500.00
4. More than 135 Kgs.	Rs. 4000.00
5. Three Wheelers.	Rs. 3500.00
6. Trailers/side car attached to 2/3 wheelers-	Rs. 1000.00
7. Old Vehicle, required to be registered on transfer from another State.	One time tax is to be fixed after allowing a depreciation of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.

(C) Refund of one time tax on Removal or Cancellation of Registration takes place after Registration.

Personalised 2.3 and 4 Wheeler vehicles, registered in Assam but permanently transferred out of Assam or on cancellation of registration, the one-time tax payee of the said motor vehicle shall be entitled to claim a refund at the rate of deduction of 7% of the tax paid for the year/years of use in Assam.

## **II. Passenger vehicles used for Commercial purposes:**

<b>Description of vehicle</b>	<b>Annual Tax</b>	<b>Quarterly Tax</b>
1. Passenger carrying capacity of 3 or less persons (three wheelers)	Rs. 1000.00	Rs. 250.00
2. Passenger carrying capacity of 4 persons to 6 persons (three wheelers).	Rs. 2000.00	Rs. 500.00
3. 4 wheelers vehicle with passenger carrying capacity of 6 or less persons licenced to operate in one city or region.	Rs. 2750.00	Rs. 690.00
4. 4 wheelers vehicles with passenger carrying capacity of 6 or less and licenced to operate all over the State.	Rs. 5000.00	Rs. 1250.00
5. Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs. 6000.00	Rs. 1500.00
6. Vehicles with passengers carrying capacity of 13 to 30 persons.	Rs. 8000.00	Rs. 2000.00
7. Vehicles with passengers carrying capacity of more than 30 persons.	Rs. 7500.00 +Rs. 90.00 for every seat above 30.	Rs. 1875.00 +Rs. 23.00 for every additional seat above 30.
8. Omni Tourist Bus	Rs. 14000.00	Rs. 3500.00
9. Deluxe Express Buses with passengers carrying capacity more then 30 (As specified by Govt. in the Transport Deptts Notification No. TMV. 251/97/01, dt. 16-12-97).	Rs. 10000.00 +Rs. 100.00 for every seat above 30.	Rs. 2500.00 +Rs. 25.00 for every additional seat above 30.
10. All Assam Super Deluxe contract carriage.	Rs. 30,500.00	Rs. 7625.00

<b>III. TRACTORS:</b>		
<b>Description of vehicle</b>	<b>Annual Tax</b>	<b>Quarterly Tax</b>
1. Not exceeding 2 M.T.	Rs. 600.00	Rs. 150.00

2. Exceeding 2 M.T. but not exceeding 5 M.T.	Rs. 1200.00	Rs. 300.00
3. Exceeding 5 M.T.	Rs. 2000.00	Rs. 500.00

<b>IV. TRAILERS DRAWN BY TRACTORS. JEEPS ETC.:</b>		
1. Light Trailer	Rs. 600.00	Rs. 150.00
2. Medium Trailer	Rs. 1500.00	Rs. 375.00
3. Heavy Trailer	Rs. 2500.00	Rs. 675.00
<b>V. Mechanical Crane Mounted on Motor Vehicles:</b>		
1. Not exceeding 3 M.T.	Rs. 2000.00 or 0.25% of the cost of the Crane, whichever is higher.	Rs. 500.00 or 0.0625% of the cost of the Crane whichever is higher.
2. Exceeding 3 M.T. but not exceeding 5 M.T.	Rs. 4000.00 or 0.25% of the cost of the Crane, whichever is higher.	Rs. 1000.00 or 0.0625% of the cost of the Crane, whichever is higher.
3. Exceeding 5 M.T.	Rs. 4000.00	Rs. 1000.00
	+Rs. 500.00 for every tax excess of 5 M.T. or 0.25% of the cost of the Crane, whichever is higher.	+Rs. 125.00 for every tax excess of 5 M.T. or 0.0625% of the cost of the Crane, whichever is higher.

<b>VI Vehicles used for carriage of goods on hire:</b>		
<b>Description of vehicle</b>	<b>Annual Tax</b>	<b>Quarterly Tax</b>
1. Authorised to carry 1 M.T. or less.	Rs. 1750.00	Rs. 438.00
2. Exceeding 1 M.T. to 3 M.T.	Rs. 3500.00	Rs. 875.00
3. Exceeding 3 M.T. to 9 M.T.	Rs. 3500.00	Rs. 875.00
	+Rs. 700.00 for every additional 1 M.T. above 3 M.T.	+Rs. 175.00 for every additional 1 M.T. above 3 M.T.
4. Exceeding 9 M.T.	Rs. 8000.00 +Rs. 200.00 for every	Rs. 2000.00 +Rs. 50.00 for

	additional 1 M.T. above 9 M.T.	every additional 1 M.T. above 9 M.T.
5. Authorised to carry 12 M.T. & above.	Rs. 10,000.00 +Rs. 300.00 for every additional 1 M.T., above 12 M.T.	Rs. 2500.00 +Rs. 75.00 for every additional 1 M.T. above 9 M.T.

**VII. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for conveyance of goods-**

1. The Tax payable under Art. II.	
2. The Tax payable under Art. VI.	
VIII. Any other Transport Vehicle.	Amount Rate of Road Tax.
Any other Transport vehicles not covered under any category above such as Dumper, Excavator, Camper Van, Trailer Cash Van, Mobile Canteen, Mobile workshop, Ambulance, Mobile Clinic, Fork-lift, Tow-Truck, Rig etc.	1.5% of the cost of the chassis/vehicle."