

Assam Motor Vehicles Taxation (Amendment) Act, 2005

26 of 2005

[13 May 2005]

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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-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) Bill, 2005.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Substitution of Schedule :-

In the principal Act, for the existing Schedule the following Schedule shall be substituted, namely:-

"SCHEDULE

(See Section 4, 4A(3) and 4A(4)

One Time Tax on personalised vehicles

Article No.	Description of vehicles	Rate of One-Time Tax For 15 years	Tax for every 5 years after 15 years
1 (A)	New personalised 4 (four) Wheeler vehicles.		
(a)	Original cost price upto Rs. 3.00 lakhs.	3% of the Original cost	Rs. 5,000/-
(b)	Original cost price upto Rs. 15.00 lakhs.	4% of the Original cost	Rs. 7,000/-
(c)	Original cost price above Rs. 15.00 lakhs.	5% of the Original cost	Rs. 10,000/-
(d)	Original cost price above Rs. 20,00 lakhs.	7% of the Original cost	Rs. 12,000/-
(e)	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.	

Note:- Personal vehicles of the officers of the Armed forces and Central Govt./Undertaking, who are coming to the State Temporarily on transfer are exempted from payment of tax, provided he has paid the one time tax of the vehicle in other State.

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

New Vehicle to be registered for the first time	Rate of One Time Tax For 15 years	Tax for every 5 years after 15 years.
1. Less than 65 Kgs unladen weight	Rs. 1500.00	Rs. 500/-
2. From 65 Kgs to 90 Kgs unladen weight	Rs. 2500.00	Rs. 700/-
3. From 90 Kgs to 135 Kgs unladen weight	Rs. 3500.00	Rs. 1000/-
4. More than 135 Kgs.	Rs. 4000.00	Rs. 1000/-
5. Three Wheelers	Rs. 3500.00	Rs. 1000/-
6. Trailers/side car attached to 2/3 wheelers	Rs. 1000.00	
7. Old Vehicle, required to be registered in Assam 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.	
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(C) One time tax for 3 (three) wheeled commercial vehicles (Passenger & Goods Vehicle) for a period of ten years along with the permit to run for 5 years (Optional). After expiry of 10 years annual tax applicable at that time will be applicable.

(i) New vehicles to be registered in the State for the first time.	10% of the original cost of the vehicle.
(ii) Existing old vehicles and old vehicle requiring to pay the one time tax on transfer from another State or from other district or on conversion.	One time tax to be fixed after allowing a depreciation at the rate of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price subject to maximum depreciation of 21%.

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

(i) 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 paid for 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) No refund of one time tax paid by the three wheeler commercial vehicles will be allowed.

II. Passenger Vehicles used for Commercial purpose:

Description of vehicle	Annual Tax	Quarterly Tax
1. Passenger carrying capacity of 3 or less persons (three wheelers)	Rs. 1000.00	Rs. 300.00
2. Passenger carrying capacity of 4 persons to 6 persons (three wheelers).	Rs. 2000.00	Rs. 600.00
3. 4 Wheeler vehicle with passenger carrying capacity of 6 or less persons licenced to operate in one city or region.	Rs. 2750.00	Rs. 750.00
4. 4 Wheeler vehicles with passenger carrying capacity of 6 or less and licenced to operate all over the State.	Rs. 5000.00	Rs. 1350.00
5. Vehicles with passengers carrying capacity of	Rs. 6000.00	Rs. 1600.00

6. Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs. 8000.00	Rs. 2200.00
Description of vehicle	Annual Tax	Quarterly Tax
6. Vehicles with passengers carrying capacity 13 to 30 persons.	Rs. 8000.00	Rs. 2200.00
7. Vehicles with passengers carrying capacity of more than 30 persons.	Rs. 8000.00 + Rs. 90.00 for every seat above 30.	Rs. 2200.00+ Rs. 23.00 for every seat above 30.
8. Omni Tourist Bus	Rs. 14000.00	Rs. 3500.00
9. Deluxe Express Buses with passengers carrying capacity more than 30 (as specified by Govt. in the Transport Deptts Notification No. TMV. 251/97/01, dtd. 16.12.97)	Rs. 10000.00 + Rs. 100 for every seat above 31.	Rs. 2500.00 + Rs. 25.00 for every seat above 31.
10. All Assam Super Deluxe contract carriage.	Rs. 50,000.00	Rs. 12500.00

III. TRACTORS:

Description of vehicle	Annual Tax	Quarterly Tax
1. Not exceeding 2 MT	Rs. 600.00	Rs. 150.00
2. Exceeding 2 MT but not exceeding 5 MT.	Rs. 1200.00	Rs. 300.00
3. Exceeding 5 MT.	Rs. 2000.00	Rs. 500.00

IV. TRAILERS DRAWN BY TRACTORS. JEEPS ETC.:

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

V. MECHANICAL/HYDROLIC CRANE MOUNTED ON MOTOR VEHICLES:

1. Not exceeding 3 MT	Rs. 3000.00	Rs. 850.00
2. Exceeding 3 MT but not exceeding 5 MT.	Rs. 5000.00 or 0.25% of the cost of the crane, whichever is higher.	Rs. 1350.00 or 0.0625% of the cost of the crane, whichever is higher
3. Exceeding 5 MT.	Rs. 5000.00 + Rs. 500.00 for every Ton in excess of 5 MT or 0.25% of the cost of the Crane, whichever is higher.	Rs. 1350.00 + Rs. 125.00 for every ton in excess of 5 MT or 0.25% of the cost of the Crane,

		whichever is higher.
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VI. Vehicles used for carriage of goods on hire:-

1. Authorised to carry 1 MT or less	Rs. 1750.00	Rs. 500.00
2. Exceeding 1 MT to 3 MT.	Rs. 3500.00	Rs. 1000.00
3. Exceeding 3 MT. to 9 MT.	Rs. 3500.00 + Rs. 700.00 for every additional 1 MT above 3 MT.	Rs. 1000.00 + Rs. 175.00 for every additional 1 MT above 3 MT.
4. Exceeding 9 MT	Rs. 8000.00 + Rs. 200.00 for every additional 1 MT above 9 MT.	Rs. 2200.00 + Rs. 50.00 for every additional 1 MT above 9 MT.
5. Authorised to carry 12 MT & above.	Rs. 10,000.00 + Rs. 300.00 for every additional 1 MT above 12 MT.	Rs. 2800.00 + Rs. 75.00 for every additional 1 MT above 12 MT.

VII. Ambulances & Dead body

Carrying Van:	Rs. 3000.00	Rs. 750.00
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VIII. 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.

IX. Any other Transport Vehicle:	Annual 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, Mobile Clinic, Fork-lift, Tow-Truck, Rig Mobile (MV), Cementing unit etc.	1.5% of the cost of the chassis/vehicle. Note:- The cost of old chassis/vehicle liable to pay tax will have to be assessed as per guidelines issued by Government and the cost of the chassis/vehicle once assessed will continue till the vehicle is disposed off.

Note:- In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the coming into force of the notification issued under the provisions of the Assam Motor Vehicles Taxation Act, 1936 at such rates as were applicable to such vehicles from time to time."