

Assam Motor Vehicles Taxation (Amendment) Act, 2011

11 of 2011

[16 March 2011]

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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 referred to as the principal Act; in the manner hereinafter appearing;

It is hereby enacted in the Sixty-second 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, 2011.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on such a date the State Government may, by notification in the Official Gazette, appoint.

2. Insertion of new section 4D :-

In the principal Act, after section 4C, a new section 4D shall be inserted, namely:-

"4D. Road Safety Cess on Motor Vehicles-

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

hereinafter "referred to as Motor Vehicles Road Safety Cess at the rate as indicated in sub-section (2) on all new motor vehicles at the time of first registration in Assam, as described in Schedule I and II appended to this Act.

(2) The rate of Motor Vehicles Road Safety Cess shall be 1 (one) percent of tax payable for such new motor vehicles under section 4 at the time of first registration:

Provided that the amount of the Motor Vehicles Road Safety Cess under sub-section (1), shall be-

(a) 1 (one) percent of the total one-time-tax assessed under Article 1(A), 1(B) and 1(C) of Schedule I, and

(b) 1 (one) percent annual tax assessed for commercial and other vehicles described in Article II to IX of Schedule II appended to this Act.

(3) The Motor Vehicles Road Safety Cess shall be payable as if it were a tax under section 4 and provision of the Principal Act and rules made thereunder shall apply mutatis mutandis in respect of payment of such cess.

(4) The Officers appointed under clause (d) of section 2 shall, within their respective jurisdiction enforce and collect payment of Motor Vehicles Road Safety Cess under the provision of this Act:

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.

(5) Notwithstanding anything contained in sub-section (3), the State Government may, subject to the condition of previous publication, make rules generally for carrying out the provisions of sub-section (1) and (2) and rendering of accounts of the Motor Vehicles Road Safety Cess."

3. Substitution of the Tax Schedule :-

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

"SCHEDULE-I (One Time Tax)

See Sec. 4, 4A(3) and 4A(4) and 4D

**Article No. 1(A):- One Time Tax on Non-Transport
(Personalized) Four Wheeler Vehicles.**

Sub Article	Cost price of the 4 wheeler vehicle & description thereof	Rate of OTT for new Vehicles to be registered for first time (Life Time Tax)	Mode of payment of One Time Tax		
			5 Years	10 Years	Remarks: OTT (Life Time)
1	Original cost price upto Rs. 4.00 lakhs	4% of the original cost	Nil	Nil	To be paid at a time
2	Original cost price above Rs. 4.00 lakhs and upto Rs. 6.00 lakhs	5% of the original cost	½ of the total OTT to be paid	Remaining ½ of the OTT to be paid	May be paid at a time in lieu of paying in slabs
3	Original cost price above Rs. 6.00 lakhs upto Rs. 12.00 lakhs	6% of the original cost	½ of the total OTT to be paid	Remaining ½ of the OTT to be paid	May be paid at a time in lieu of paying in slabs
4	Original cost price above Rs. 12.00 lakhs upto Rs. 15.00 lakhs	6.5% of the cost price	-do-	-do-	-do-
5	Original cost price above Rs. 15.00 lakhs upto Rs. 20.00 lakhs	7% of the original cost	-do-	-do-	-do-
6	Original cost price above Rs. 20 lakhs	8% of the original cost price	-do-	-do-	-do-
7	Old vehicles required to be registered in Assam on Transfer from other states.	i) OTT to be fixed after allowing a depreciation @ 7% per annum of the tax payable for the same category of vehicles at the current cost price, if the age of the vehicle is less than 5 years.	Nil	Nil	To be paid at a time.
		ii) 10% depreciation, if the age of the vehicle is in between 5 to 10 years.	-do-	-do-	-do-
		iii) 12%	-do-	-do-	-do-

		iii) 12% depreciation, if the age of the vehicle is above 10 years & upto 15 years.			
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Article No. I(B):- One Time Tax on Non-Transport (Personalized) Two Wheeler & 3 Wheeler Vehicles

Sub Article	Weight of the vehicles & description thereof	Rate of OTT for new Vehicles to be registered for first time (Life Time Tax)
1.	Less than 65 Kgs unladen weight	Rs. 2600.00
2.	Above 65 Kgs to 90 Kgs unladen weight	Rs. 3600.00
3.	Above 90 Kgs to 135 Kgs unladen weight	Rs. 5000.00
4.	Above 135 Kgs upto 165 Kgs unladen weight	Rs. 5500.00
5.	Above 165 Kgs unladen weight	Rs. 6500.00
6.	Three Wheeler	Rs. 6000.00
7.	Trailer/Side Car attached to 2/3 wheeler vehicles	Rs. 1500.00
8.	Old vehicles required to be registered in Assam on Transfer from other state	i) OTT to be fixed after allowing a depreciation @ 7% per annum of tax payable for a new vehicle of the same category at the current cost price, if the age of the vehicle is below 5 years. ii) 10% per annum depreciation, if the age of the vehicle is between 5 to 10 years. iii) 12% depreciation, if the age of the vehicle is above 10 years.

Article No. I(C): One Time Tax on three wheeler Transport (Commercial) Vehicle (Passenger & Goods Vehicle):

Sub Article	Description of Vehicles	Rate of One Time Tax for 10 years	Mode of Payment
a)	New Vehicle to be Registered in the	12.5% of the Original cost of the vehicle	To be paid at a time for 10 years

	State for the first time		
b)	Existing old vehicles under this category of the state requiring to pay OTT	i) 5% of the original Cost of the vehicle, if the age of the vehicle is within the age of 3 years. ii) 6% of the original cost of the vehicle, if the age of the vehicle is above 3 years upto 6 years. iii) 7% of the original cost of the vehicle, if the age of the vehicle is above 6 years and up to 10 years	To be paid at a time for the remaining period i.e. upto age of 10 years
c)	Old vehicles under this category on transfer from other state requiring to pay tax in Assam	i) One time tax is to be fixed @ 8% of the tax payable for the same category of vehicle at the current cost price, if the age of the vehicle is within 3 years. ii) 10% per annual depreciation, if the age of the vehicle is above 3 years and upto 6 years. iii) 12% depreciation, if the age of the vehicle is above 6 years	To be paid at a time for the remaining period i.e. upto the age of 10 years.
d)	After expiry of 10 years, Annual Tax as applicable would be levied.		

Note:-

1. The purchaser of personalized vehicles costing more than Rs. 5.5 lakhs who prefer payment of One Time Tax in slabs, shall have to pay the OTT for remaining period immediately after expiry of the Taxes paid; failing which a fine of Rs. 5/- per diem shall be levied from the due date for payment of Tax.
2. In case of non Transport (personalized) vehicles (2, 3 & 4 wheelers) after payment of OTT at a time or in two slabs (4 wheelers above cost price Rs. 5.5 lakhs), as the case may be no payment of further tax shall be applicable; But Renewal of Registration shall have to be made under Rule 52(1) of CMV Rule, 1989 by paying required fee under Rule 81 of CMV Rules, 1989.
3. In case of non Transport (Personalized) vehicle, Taxes shall be levied from the date of sale of the vehicle by the Dealer. On delay of Registration for a period more than 7 days from the date of sale of a vehicle; a fine of Rs. 5/- per day shall be levied from the date of sale in case of both Non-Transport and Transport vehicle.
4. Non-Transport (Personalized) vehicle of the officers of the Armed forces and

Central Government/Undertaking who are coming to the State temporarily on transfer in service are exempted from AMV Tax, provided he has paid OTT of the vehicle in other State.

ARTICLE No. 1(D):- REFUND OF ONE TIME TAX ON RENEWAL OF VEHICLE TO OTHER STATE OR ON COLLECTION OF REGISTRATION:-

1. Personalized 2, 3 and 4 wheeler vehicles registered in Assam, but permanently transferred out of Assam or on cancellation of Registration, the OTT paid for the said Motor Vehicle shall be entitled to claim refund at the rate of deduction 10% of the Tax paid for the year/years of use in Assam.
2. The procedure of application for refund of OTT in case of NonTransport (personalized) vehicle and grant of refund thereof shall be made by the Commissioner of Transport, Assam.
3. No refund of One Time Tax in case of Three wheelers Transport (commercial) vehicle shall be applicable.

SCHEDULE-II

ARTICLE NO. II PASSENGER VEHICLES FOR COMMERCIAL PURPOSES:

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1.	Three Wheeler with passenger carrying capacity upto 3 persons	Rs. 1500.00	Rs. 400.00
2.	Three Wheeler with passenger carrying capacity 4 persons upto 7 persons	Rs. 3000.00	Rs. 800.00
3.	4 Wheeler vehicles with passenger carrying capacity upto 6 persons, permitted to operate in one city or Region	Rs. 4000.00	Rs. 1000.00
4.	4 Wheeler vehicles with passenger carrying capacity upto 6 permitted to operate all over the state	Rs. 6500.00	Rs. 1650.00
5.	Vehicles with passenger carrying capacity upto 10 persons	Rs. 7500.00	Rs. 1900.00
6.	Vehicle with passenger carrying capacity upto 13 persons	Rs. 11000/-	Rs. 2800/-
7.	Vehicle with passengers carrying capacity 14 to 30 persons	Rs. 12000/-	Rs. 3000/-
8.	Vehicle with passengers carrying capacity more than 30 persons	Rs. 12000/- + Rs. 110/- for every additional seat more than 30	Rs. 3000/- + Rs. 28/- for every seat above 30
9.	Omni Tourist Bus	Rs. 15000/-	Rs. 3750/-
10.	Deluxe/Super Deluxe Express Buses	Rs. 12000/- + Rs. 120/- for every seat	Rs. 3000/- + Rs. 30/- for every seat

		above 31	above 31
11.	All Assam Super Deluxe contract carriage	Rs. 50,000/-	Rs. 12,500/-

Article No. III Tractors

Sl. No.	Description of Vehicles	Annual Tax	Quarterly
1.	Not exceeding 2 M.T.	Rs. 1000/-	Rs. 250/-
2.	Exceeding 2 M.T. but not exceeding 5 M.T.	Rs. 2000/-	Rs. 500/-
3.	Exceeding 5 M.T. but not exceeding 9 M.T.	Rs. 4000/-	Rs. 1000/-
4.	Exceeding 9 M.T.	Rs. 6000/-	Rs. 1500/-

Article No. IV Trailers

1.	Light trailer carrying capacity less than 2 M.T.	Rs. 1000/-	Rs. 250/-
2.	Medium Trailer carrying capacity above 2 M.T. upto 5 M.T.	Rs. 2000/-	Rs. 500/-
3.	Heavy Trailer carrying capacity above 5 M.T. but not exceeding 9 M.T.	Rs. 4000/-	Rs. 1000/-
4.	Exceeding 9 M.T.	Rs. 6000/-	Rs. 1500/-

Article: V- MECHANICAL CRANE MOUNTED ON MOTOR VEHICLES

Article No.	Description of Vehicle	Annual	Quarterly
1.	Not exceeding 3 M.T.	Rs. 5,000/-	Rs. 1,250/-
2.	Exceeding 3 M.T. but not exceeding 5 M.T.	Rs. 8,000/-	Rs. 2,000/-
3.	Exceeding 5 M.T. but not exceeding 9 M.T.	Rs. 12,000/-	Rs. 3,000/-
4.	Exceeding 9 M.T.	Rs. 14,000/-	Rs. 3800/-

[Hydraulic Crane used for
[construction works/Industrial works/ See Article IX]
[maintenance works etc. Any other vehicles]
Article VI-A: Vehicle used for Carriage of goods (General unrestricted Goods),
Water tanker

	Description of Vehicle		
A	General Goods Truck	Annual	Quarterly

Sl. No.	Description of Vehicle	Annual	Quarterly
1.	Authorized to carry 1 M.T. or less	Rs. 2000/-	Rs. 500/-
2.	Exceeding 1 M.T. to 3 M.T.	Rs. 4000/-	Rs. 1000/-
3.	Exceeding 3 M.T. to 9 M.T.	Rs. 4000/- + Rs. 800/- for every additional 1 M.T. above 3 M.T.	Rs. 1000/- + Rs. 200/- for every additional 1 M.T. above 3 M.T.
4.	Exceeding 9 M.T.	Rs. 9000/- + Rs. 300/- for every additional 1 M.T. above 9 M.T.	Rs. 2250/- + Rs. 80/- for every additional 1 M.T. above 9 M.T.
5.	Authorized to carry 12 M.T. and above	Rs. 11500/- + Rs. 400/- for every additional 1 M.T. above 12 M.T.	Rs. 3000/- + Rs. 100/- for every additional 1 M.T. above 12 M.T.

Article-VI-B: Vehicles used for carriage of petroleum Products, L.P.G., CNG and Hazardous Goods

		Annual	Quarterly
1.	Authorized to carry less than 9 M.T.	Rs. 10,000/-	Rs. 2500/-
2.	Authorized to carry exceeding 9 M.T.	Rs. 12,000/-	Rs. 3,000/-
3.	Authorized to carry 12 M.T. and above	Rs. 14,000/- + Rs. 450/- for every additional 1 M.T. above 12 M.T.	Rs. 3500/- + Rs. 125/- for every additional 1 M.T. above 12 M.T.

Article VII:- Ambulance & Dead Body, carrying Van, Hearse plying on hire/contract & commercial purposes.

The AMV Taxes on 4/6 wheeler Ambulance/Dead body carrying van shall be applicable on the basis of original cost of the vehicle as mentioned herein under:-

Description of Vehicle	Annual Tax	Quarterly Tax
1. Original Cost of the vehicle upto Rs. 3.00 lakhs	Rs. 4000.00	Rs. 800.00
2. Original Cost above Rs. 3.00 lakhs and upto Rs. 5.00 lakhs	Rs. 7000.00	Rs. 1750.00
3. Original Cost above Rs. 5.00 lakhs and upto Rs. 8.00 lakhs	Rs. 8000.00	Rs. 2000.00
4. Original Cost above Rs. 8.00	Rs. 12000.00	Rs. 3000.00

Original cost above Rs. 100 lakhs	Rs. 1000000	Rs. 1000000
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Article VIII:- Vehicles used partly for the conveyance of passengers& partly for convenience of Goods, as under Sub-Article (i) and (ii) below, respectively.

(i) The Tax payable under Article-II

(ii) The Tax payable under Article-VI

Article IX

Any other Vehicle	Annual rate of Tax
<p>Any other vehicle (Non-Transport & Transport) not covered under any category above such as:- Dumper/Tipper, Excavator, Hydraulic Crane, Camper Van, Cash Van, Mobile Canteen, Mobile Workshop, Mobile Clinic, Fork Lift, Tow-Truck, Rig Mobile, Mobile Cementing Unit etc.</p> <p>= 1.75% of the cost of the vehicle.</p> <p>Note:-</p> <p>1. Annual Tax:- Means Taxes due for payment for a period of 12 (twelve) continuous months which may be considered either on the basis of calendar year or financial year.</p> <p>The Annual Tax for Commercial Vehicle shall be considered for a period of 12 Calender months from 1st day of the month of payment of tax.</p> <p>2. Liability to pay arrears of Tax of Person succeeding to transferred the ownership possession or control of Motor vehicles.</p> <p>(a) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has to be or the person company/financier who has possession or control of such shall be liable to pay the said tax to the taxation authority.</p> <p>(b) Nothing contained in this tax schedule shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.</p> <p>3. In case of Transport Vehicles under the category of Article II/III/IV/V/VI/VII/VIII & IX, if the registered owner fails to pay the Annual/Quarterly tax on due date or within the grace period as provided under the AMV Taxation Act, 1936, the Registered owner shall be levied with a fine of Rs. 5/- per day for defaulting period (including the grace period)</p> <p>4. (a) Every Registered owner of a Transport (commercial) vehicle not covered by One Time tax, while with drawing the vehicle from use by submitting Form - H to get temporary exemption of Taxes, shall have to deposit a sum of Rs. 50/- as application fee.</p> <p>(b) In the event of failure on the part of the registered owner of a vehicle to apply within due time for extension of Form - H already submitted, the Registering Authority may extend the Form - H on application of the Registered owner for further period after realizing a fine of Rs. 5/- per day of default.</p> <p>5. In case of theft vehicle (Commercial) the Registering Authority may exempt further payment of Taxes of the vehicle from the date/month of theft on the basis of final Police Report and report of Insurance Company regarding settlement of the claim.</p> <p>6. In addition to AMV 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</p>	

penalty as was payable under this Act for any period to the coming into force of the Notification issued under the provision of the Assam Motor vehicles Taxation Acts 1936 at such rates as were applicable to such vehicles from time to time."