

Assam Motor Vehicles Taxation (Amendment) Act, 2013**8 of 2013****[22 April 2013]**

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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-fourth 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, 2013.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on such a date as the State Government may, by notification in the Official Gazette, appoint.

2. Amendment of Schedule-1 :-

In the principal Act, in Schedule-I, for the existing Article No. 1(c), save and except the Note appearing below the said Article, the following shall be substituted, namely:-

"Article No. 1(C): Annual Tax on Three Wheeler Transport (Commercial) Vehicle (Passenger and Goods Vehicle)

Sub Article Description of Vehicle Rate of Tax Mode of Payment

- (a) (i) New Vehicle registered in the State of Assam for the first time and vehicle completing a period upto 3 years from the date of registration (3 Seater) (i) Rs. 1800/- Annually
(ii) New Vehicle registered in the State of Assam for the first time and vehicle completing a period upto 3 years from the date of registration. (For vehicles of seating capacity from 4 to 7 Persons)
(ii) Rs. 3500/- Annually
- (b) (1) For existing old vehicles under this category already registered in the State of Assam. (3 seater):-
(i) Vehicles completing a period of above 3 years and upto 6 years from the date of registration. (i) Rs. 1700/- Annually
(ii) Vehicles completing a period of above 6 years and upto 10 years from the date of registration.
(2) For existing old vehicles under this category already registered in the State of Assam.
(For vehicles seating capacity from 4 to 7 Persons):- (ii) Rs. 1600/- Annually
(i) Vehicles completing a period of above 3 years and upto 6 years from the date of registration. (i) Rs. 3300/- Annually
(ii) Vehicles completing a period of above 6 years and upto 10 years from the date of registration. (ii) Rs. 3200/- Annually
- (c) After expiry of 10 years from the date of registration of a vehicle and in case of renewal thereof depending upon the fitness and technical features etc. Annual or quarterly tax as the case may be as per Schedule-II Annual or Quarterly tax as the case may be.
- (d) A vehicle may pay 3 (three) years Annual Tax at a time as per Schedule-II after commencement of this Amendment Act on payment of which such vehicle would be entitled for periodic permit for three years and shall be exempted from payment of permit fees. 3 years annual tax as per Schedule-II Optional