

**Assam Passengers And Goods Taxation (Amendment) Act,
1992**

10 of 1992

[28 May 1992]

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PREAMBLE

An

Act

further to amend The Assam Passengers and Good Taxation Act, 1962.

Whereas it is expedient further to amend the Assam Passengers and Goods Taxation Act, 1962 (Assam Act No. XVI of 1962), 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 Passengers and Goods Taxation (Amendment) Act, 1992.

(II) It shall come into force at once.

2. Amendment of section 3 of Assam Act XVI of 1962 :-

In the principal Act, in section 3, in Sub-section (1), before the Explanation the following proviso shall be inserted :--

"Provided that no such tax shall be payable in respect of

passengers or goods carried in a motor vehicle in respect of which a surcharge on motor vehicles has been paid under section 4-A of the Assam Motor Vehicle Taxation Act, 1936, as amended, in respect of the period for which the surcharges has been paid."