



सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 275 Dispur, Wednesday, 30th September, 2015, 8th Asvina, 1937 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 30th September, 2015

No. LGL.3/2010/80.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 20th September, 2015 is hereby published for general information.

ASSAM ACT NO. XXV OF 2015

(Received the assent of the Governor on 20th September, 2015)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2015

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

It is hereby enacted in the Sixty-sixth Year of the Republic of India as follows :-

- | | |
|--|--|
| Short title, extent and commencement. | 1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2015.
(2) It shall have the like extent as the principal Act.
(3) It shall be deemed to have come into force with effect from the 17 th day of June, 2015. |
| Substitution of the Tax Schedule. | 2. In the principal Act, for the existing Schedules, the following Schedules shall be substituted, namely:- |

“SCHEDULE -I (One Time Tax, -OTT)

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

ARTICLE NO. I (A) – One Time Tax (OTT) on Non – Transport (Personalized) Four Wheeler Vehicles.

Sl. No	Cost price of the 4- Wheeler vehicle and original price thereof, excluding VAT	Rate of OTT for new vehicles to be registered for first time	Mode of payment of OTT		
			5years	10 years	Remarks on One Time Tax
1.	Original cost price upto Rs. 4.00 Lakhs	5% of the Original Cost	Nil	Nil	To be paid in full at the time of first Registration
2	Original Cost price above Rs. 4.00 Lakhs and upto Rs. 6.00 Lakhs	6% of the Original Cost	-do-	-do-	-do-
3	Original Cost price above Rs. 6.00 Lakhs upto Rs. 12.00 Lakhs	7 % 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	7.5 % of the Original Cost	-do-	-do-	-do-

It is hereby enacted in the Sixty-sixth Year of the Republic of India as follows :-

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			5years	10 years	Remarks on One Time Tax
1.	Original cost price upto Rs. 4.00 Lakhs	5% of the Original Cost	Nil	Nil	To be paid in full at the time of first Registration
2	Original Cost price above Rs. 4.00 Lakhs and upto Rs. 6.00 Lakhs	6% of the Original Cost	-do-	-do-	-do-
3	Original Cost price above Rs. 6.00 Lakhs upto Rs. 12.00 Lakhs	7 % 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	7.5 % of the Original Cost	-do-	-do-	-do-
5	Original Cost price above Rs. 15.00 Lakhs upto Rs. 20.00 Lakhs	9 % of the Original Cost	-do-	-do-	-do-

6	Original Cost price above Rs. 20.00 Lakhs upto Rs. 30.00 Lakhs	12 % of the Original Cost	-do-	-do-	-do-
7	Original Cost price above Rs. 30.00 Lakhs	14 % of the Original Cost	-do-	-do-	-do-
8	Old vehicles required to be registered in Assam on transfer from other States	(A) OTT to be fixed after allowing a depreciation @ 7% per annum of tax payable for the same category of vehicle at the Current Cost price, if the age of the vehicle is less than 5 years (B) 10% depreciation if age of the vehicle is in between 5 to 10 years (C) 12 % depreciation if age of the vehicle is above 10 years and upto 15 years.	Nil	Nil	To be paid in full at a time

ARTICLE NO. I (B) :- One Time Tax (OTT) on Non-Transport (Personalized) Two Wheeler & Three Wheeler Vehicles

Sl. No.	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

**ARTICLE NO. I (C) :- Annual Tax on Three Wheeler Transport Vehicle (Commercial) -
Passenger & Goods**

Sl. No.	Description of Vehicle	Rate of Tax	Mode of Payment
1.	(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)	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 vehicle of seating capacity from 4 to 7 persons)	Rs.3500/-	Annually
2	(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 .	Rs.1700/-	Annually
	(ii)Vehicles completing a period of above 6 years and upto 10 years from the date of registration .	Rs.1600/-	Annually
	(2)For existing old vehicles under this category already registered in the State of Assam . (For vehicles seating capacity from 4 to 7 persons) :-		
	(i)Vehicles completing a period of above 3 years and upto 6 years from the date of registration .	Rs.3300/-	Annually
	(ii)Vehicles completing a period of above 6 years and upto 10 years from the date of registration .	Rs.3200/-	Annually
3.	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 Scheduled- II	Annual or Quarterly tax as the case may be
4.	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	3 years annual tax as per Schedule - II	Optional

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1.	(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)	Rs.1800/-	Annually
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	(i)Vehicles completing a period of above 3 years and upto 6 years from the date of registration .	Rs.3300/-	Annually
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4.	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

ARTICLE No.1 (D) :- Refund of One-time Tax on Removal of Vehicle to Other State or on Cancellation 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 one-time tax paid for the said motor vehicle shall be entitled to claim refund at of deduction of 10% of the Tax paid for the year/ years use in Assam.
2. The procedure of application for refund of one-time tax in case of Non-Transport (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 wheeler transport (commercial) vehicle shall be applicable.

Note :

1. The purchaser of personalized vehicles costing more than Rs. 6.00 lakh who prefer payment of one-time tax in slabs, shall have to pay the one-time tax 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 one-time tax (OTT) at a time or in two slabs (4 wheelers above cost prices Rs. 6.00 lakh), 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. One 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 payment of MV Tax, provided he has paid the OTT of the vehicle in the other State.

SCHEDULE-II**ARTICLE NO.I : PASSENGER VEHICLES FOR COMMERCIAL PURPOSE**

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1	Three Wheeler with passenger carrying capacity upto 3 excluding driver 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 to operate in one City or a Region	Rs.4000.00	Rs.1000.00

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2. The procedure of application for refund of one-time tax in case of Non-Transport (personalized) vehicle and grant of refund thereof shall be made by the Commissioner of Transport, Assam.
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3	4 Wheeler vehicles with passenger carrying capacity upto 6 persons to operate in one City or a Region	Rs.4000.00	Rs.1000.00
4	4 Wheeler vehicles with passenger carrying capacity upto 6 persons 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	Vehicles with passenger carrying capacity upto 13 persons	Rs.11000.00	Rs. 2800.00
7	Vehicles with passenger carrying capacity upto 14 to 30 persons	Rs.12000.00	Rs.3000.00
8	Vehicles with passenger carrying capacity more than 30 persons	Rs. 14,400.00 + Rs.130.00 for every additional seat above 31	Rs. 3600.00 + Rs. 33.00 for every additional seat above 31
9	Omni Tourist Bus	Rs. 18,000.00	Rs. 4500.00
10	Deluxe / Super Deluxe Express Bus	Rs. 14,400.00 + Rs. 145.00 for every seat above 31	Rs. 3600.00 +Rs. 37.00 for every seat above 31.
11	All Assam Super Deluxe Contract Carriage	Rs. 55,000.00	Rs. 13,750.00

Article No.- II Tractors

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1	2	3	4
1	Not exceeding 2 M.T.	Rs. 1000.00	Rs. 250.00
2	Exceeding 2 M.T. but not exceeding 5 M.T.	Rs. 2000.00	Rs. 500.00
3	Exceeding 5 M.T. but not exceeding 9 M.T.	Rs. 4000.00	Rs.1000.00
4.	Exceeding 9 MT	Rs. 6000.00	Rs. 1500.00

Article No. III Trailors

Sl. No.	Description of vehicle	Annual Tax	Quarterly Tax
1	Light trailer, carrying capacity less than 2 MT	Rs. 1000.00	Rs. 250.00
2	Medium trailer, carrying capacity above 2 MT upto 5 MT	Rs. 2000.00	Rs. 500.00

6	Vehicles with passenger carrying capacity upto 13 persons	Rs.11000.00	
7	Vehicles with passenger carrying capacity upto 14 to 30 persons	Rs.12000.00	Rs.3000.00
8	Vehicles with passenger carrying capacity more than 30 persons	Rs. 14,400.00 + Rs.130.00 for every additional seat above 31	Rs. 3600.00 + Rs. 33.00 for every additional seat above 31
9	Omni Tourist Bus	Rs. 18,000.00	Rs. 4500.00
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4.	Exceeding 9 MT	Rs. 6000.00	Rs. 1500.00

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Sl. No.	Description of vehicle	Annual Tax	Quarterly Tax
1	Light trailer, carrying capacity less than 2 MT	Rs. 1000.00	Rs. 250.00
2	Medium trailer, carrying capacity above 2 MT upto 5 MT	Rs. 2000.00	Rs. 500.00
3	Heavy trailer, carrying capacity above 5 MT but not exceeding 9 MT	Rs. 4000.00	Rs. 1000.00
4	Exceeding 9 MT	Rs. 6000.00	Rs. 1500.00

ARTICLE NO.: IV MECHANICAL CRANE MOUNTED ON MOTOR VEHICLE

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1	Not exceeding 3 MT	Rs. 5000.00	Rs. 1250.00
2	Exceeding 3 MT but not exceeding 5 MT	Rs. 8000.00	Rs. 2000.00
3	Exceeding 5 MT but not exceeding 9 MT	Rs. 12000.00	Rs. 3000.00
4	Exceeding 9 MT	Rs. 14000.00	Rs. 3800.00

ARTICLE No. V: Vehicle used for Carriage of goods (General unrestricted (Goods, Water tanker etc.)

Sl. No.	Description of Vehicle (General Goods Truck)	Annual Tax	Quarterly Tax
1	Authorized to carry 1 MT or less	Rs. 2400.00	Rs. 600.00
2	Exceeding 1 MT to 3 MT	Rs. 4600.00	Rs. 1150.00
3	Exceeding 3 MT to 9 MT	Rs. 4600.00 +Rs. 950.00 for every additional 1 MT above 3 MT	Rs. 1150.00 +Rs. 235.00 for every additional 1 MT above 3 MT
4	Exceeding 9 MT	Rs. 10,800.00 + Rs. 350.00 for every additional 1 MT above 9 MT	Rs. 2700.00 + Rs. 85.00 for every additional 1 MT above 9 MT
5	Authorized to carry 12 MT and above	Rs. 13,500.00 +Rs. 470.00 additional 1 MT and above 12 MT	Rs. 3375.00 + Rs. 115.00 for every additional 1 MT above 12 MT

Sl. No.	Description of Vehicle	Annual Tax	Quarterly Tax
1	Not exceeding 3 MT	Rs. 5000.00	Rs. 1250.00
2	Exceeding 3 MT but not exceeding 5 MT	Rs. 8000.00	Rs. 2000.00
3	Exceeding 5 MT but not exceeding 9 MT	Rs. 12000.00	Rs. 3000.00
4	Exceeding 9 MT	Rs. 14000.00	Rs. 3800.00

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Sl. No.	Description of Vehicle (General Goods Truck)	Annual Tax	Quarterly Tax
1	Authorized to carry 1 MT or less	Rs. 2400.00	Rs. 600.00
2	Exceeding 1 MT to 3 MT	Rs. 4600.00	Rs. 1150.00
3	Exceeding 3 MT to 9 MT	Rs. 4600.00 +Rs. 950.00 for every additional 1 MT above 3 MT	Rs. 1150.00 +Rs. 235.00 for every additional 1 MT above 3 MT
4	Exceeding 9 MT	Rs. 10,800.00 + Rs. 350.00 for every additional 1 MT above 9 MT	Rs. 2700.00 + Rs. 85.00 for every additional 1 MT above 9 MT
5	Authorized to carry 12 MT and above	Rs. 13,500.00 +Rs. 470.00 additional 1 MT and above 12 MT	Rs. 3375.00 + Rs. 115.00 for every additional 1 MT above 12 MT

ARTICLE NO. VI : Vehicle used for Carriage of Petroleum Products, LPG, CNG and Hazardous Goods

Sl. No.	Description of Vehicle General Goods Truck	Annual Tax	Quarterly Tax
1	Authorized to carry less than 9 MT	Rs. 12000.00	Rs. 3000.00
2	Authorised to carry exceeding 9 MT	Rs. 14400.00	Rs. 3600.00
3	Authorised to carry 12 MT and above	Rs.16,500.00 +Rs. 500.00 for every additional 1 MT above 12 MT	Rs. 4125.00 + Rs.125.00 for every additional 1 MT above 12 MT

ARTICLE NO. VII :- Vehicles used partly for the conveyance of passengers & part for convenience of Goods , as under Sub – Article (i) and (ii) below :

(i)The Tax payable under Schedule II article I

(ii)The Tax payable under Schedule II article V

ARTICLE NO. VIII :- Any Other Vehicle

The Annual Rate of Tax in case of any other vehicle (**Non Transport & Transport**) not covered under any category mentioned above such as - Dumper / Tipper , Excavator , Hydraulic crane , Camper Van , Cash Van , Mobile Canteen , Mobile Workshop , Mobile Clinic , Fork – lift , Tow – truck , Mobile Rig , Mobile Cementing Unit & any other truck mounted machineries etc.. @ 2.00% of the cost of the vehicle excluding VAT.

NOTE :-

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.

The Annual Tax for Commercial Vehicle shall be considered for a period of 12 Calendar months from 1st day of the month of payment of tax.

Liability to pay arrears of Tax of a Person succeeding to transfer of the ownership, possession or control of motor vehicles.

2. (a) If the tax leviable in respect of any motor vehicle remains un paid 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.

1	Authorized to carry less than 9 MT	Rs. 12000.00	Rs. 3000.00
2	Authorized to carry exceeding 9 MT	Rs. 14400.00	Rs. 3600.00
3	Authorized to carry 12 MT and above	Rs.16,500.00 +Rs. 500.00 for every additional 1 MT above 12 MT	Rs. 4125.00 + Rs.125.00 for every additional 1 MT above 12 MT

ARTICLE NO. VII :- Vehicles used partly for the conveyance of passengers & part for convenience of Goods , as under Sub – Article (i) and (ii) below :

(i)The Tax payable under Schedule II article I

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NOTE :-

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.

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.

Liability to pay arrears of Tax of a Person succeeding to transfer of the ownership, possession or control of motor vehicles.

2. (a) If the tax leviable in respect of any motor vehicle remains un paid 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.

(b) Nothing contained in this tax schedule shall be deemed to affect the liability to pay to said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

3. In case of Transport Vehicle under category of Taxation Schedule-II Article -I / II/ III/ IV/V/VI/VII /VIII, 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 Rs. 5/- per day for defaulting period (including the grace period).
4. (a) Every Registered owner of a Transport (Commercial) vehicle not covered by one-time tax, while withdrawing the vehicle from use by submitting From-‘H’ to get temporary exemption of Taxes, shall have to deposit a sum of Rs. 50/- as application fee.
- (b) In the event of failure on the part of the registered owner of a vehicle to apply within due time for extension of From-‘H’ already submitted, the registering authority may extend the From -‘H’ on application of the registered owner for further period after realizing a fine of Rs. 5/- per day of default.
5. In case of theft of vehicle (commercial) registering authority may exempt further payment of taxes of the vehicle from the date / month of the theft on the basis of final Police Report and report of Insurance Company regarding settlement of the claim.
6. In assessment of M.V. Tax Taxes in case of Truck mounted vehicle / Machinery; the cost of chassis and the cost of Machineries / Equipments upon the truck shall be taken into account.
7. In addition to AMV tax payable under this Notification the owner or person having possession or control of Motor Vehicle shall pay any tax or penalty payable under this Act for any period that comes into effect from the date of Notification issued under the provision of the Assam Motor Vehicle Taxation Act, 1936 at such rates as applicable to such vehicles from time to time.”

S. M. BUZAR BARUAH,

Secretary to the Government of Assam,
Legislative Department, Dispur.