

No.L.451/43/3.- The following Act of the Assam Legislature having been assented to in His Majesty's name by the Governor, is hereby published for general information.

(Received the assent of the Governor on the 6th April, 1944).

ASSAM ACT VI OF 1944  
THE ASSAM MOTOR VEHICLES TAXATION  
(AMENDMENT) ACT, 1944

(Passed by the Assam Legislature )  
(Published in the Assam Gazette of the 12th April, 1944).

An Act further to amend the Assam Motor Vehicles Taxation Act, 1936.

Preamble.

Whereas it is expedient further to amend the Assam Motor Vehicles Taxation Act, 1936, in the manner hereinafter appearing :-

Assam Act  
IX of  
1936.

It is hereby enacted as follows :-

Short title.

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 1944.

Commencement.

(2) It shall come into force on such date as the Provincial Govt. may, by notification in the official Gazette, appoint.

Extent.

(3) It shall have the like extent as the Assam Motor Vehicles Taxation Act, 1936, hereinafter referred to as the said Act.

Assam Act  
IX of  
1936.

Amendment of section 2 of Assam Act IX of 1936.

2. In section 2 of the said Act -

(1) after clause (i) the following shall be inserted as clause (j) namely :-

'(j) "Producer Gas Plant" means an apparatus designed for the generation of gas and its supply to the engine of a motor vehicle, and includes the whole of the generator, pipes, coolers, filters and other accessories necessary for such apparatus.'

(2) the existing clauses (j) and (k) shall be renumbered as clauses (k) and (l) respectively.

Insertion of new sub-section 4 of Assam Act IX of 1936.

3. In section 4 of the said Act, the following shall be inserted as sub-section (3), namely :-

'(3) Notwithstanding anything contained in sub-section (1) and the first schedule to this Act the weight of a Producer Gas Plant fitted to a motor vehicle shall not be taken into consideration in calculating the tax to be paid in respect of such motor vehicle, and the owner of such a vehicle shall, from the date on which the Assam Motor Vehicles Taxation (Amendment) Act, 1944 comes into force, up to the cessation of the

Assam Act  
VI of  
1944.

hostilities in progress on that date, only pay in respect of it a tax at the rate of one-half of the appropriate rate specified in the said schedule, if the licensing officer is satisfied that the vehicle is, and continues to be, operated by the Producer Gas Plant.

H. C. STORK,

Secy. to the Govt. or Assn. in the Judicial Department.

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