

ASSAM ACT VIII OF 1949

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1949

(Passed by the Assembly)

(Received the assent of the Governor on the
4th May, 1949)

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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 herein- Assam Act IX of 1936.
after appearing :—

It is hereby enacted as follows :—

Short title, extent and commencement. 1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 1949.

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

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

Amendment of section 5 of Assam Act IX of 1936. 2. In the proviso to section 5 of the principal Act, the word "equal" shall be deleted.

Substitution of First Schedule to Assam Act IX of 1936. 3. For the First Schedule to the principal Act, the following shall be substituted, namely :—

FIRST SCHEDULE

Part A

Vehicles other than those plying for hire or reward

Article No.	Description of vehicle	Annual rate of tax Rs.	Quarterly rate of tax Rs.
I	Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power).		
A.	Bicycles—		
	(i) not exceeding 200 lbs. in weight unladen.	5	2
	(ii) exceeding 200 lbs. in weight unladen	10	3

Price : 1 anna or 1d.

Article No.	Description of vehicle	Annual rate	Quarterly rate
		of tax	of tax
		Rs.	Rs.
B.	Tricycles	15	5
C.	Additional tax for trailers or side-car ...	5	2
II Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers.			
A.	Not exceeding 35 cwt. in weight unladen	36	12
B.	Exceeding 35 cwt. in weight unladen ...	100	30
C.	Additional tax for trailers drawn by vehicles covered by this article—		
(i)	Light trailer	10	3
(ii)	Heavy trailer	20	6
III Other vehicles—			
A.	Vehicles used for the transport of goods only—		
(i)	Authorised to carry a load not exceeding 20 cwt.	100	30
(ii)	For every additional 10 cwt. or part thereof of authorised load.	30	9
B.	Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods.		Article II
(i)	The tax payable under article II—		
(ii)	An additional tax for each person in excess of six which the vehicle is designed to carry.	5	2
(iii)	An additional tax for every 10 cwt. or part thereof of authorised load of goods.	10	3
C.	Tractors—		
(i)	Not exceeding 2 tons in weight ...	25	8
(ii)	Exceeding 2 tons in weight ...	50	15
D.	Additional tax for trailers drawn by vehicles covered by this article—		Article II
(i)	light trailer	25	8
(ii)	heavy trailer	50	15

Article No.	Description of vehicle	Annual rate of tax	Quarterly rate of tax
		Rs.	Rs.
Part B			
<i>Vehicles plying for hire or reward</i>			
IV	Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers.	Article II	
	A. Motor cabs and taxis	40	12
	B. Stage carriages—		
	(i) Authorised to carry more than six but not more than 10 persons exclusive of the driver and handy-man.	50	15
	(ii) Authorised to carry more than 10 but not more than 15 persons exclusive of the driver and handy-man.	60	18
	(iii) Authorised to carry more than 15 but not more than 20 persons exclusive of the driver and handy-man.	75	24
	(iv) Authorised to carry more than 20 but not more than 25 persons exclusive of the driver and handy-man.	150	45
	(v) For each additional seat authorised in excess of 25 persons.	25	8
V	Vehicles used for the transport of goods only—		
	(i) Authorised to carry a load not exceeding 20 cwt.	80	24
	(ii) For every additional 10 cwt. or part thereof of authorised load.	25	8
VI.	Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods—	Article IV	
	(i) The tax payable under Article IV in respect of the authorised number of passenger seats together with an additional tax for every 10 cwt. or part thereof of authorised load of goods.	20	6

Article No.	Description of vehicle	Annual rate of tax		Quarterly rate of tax	
		Rs.	Rs.	Rs.	Rs.
VII.	Tractors—				
	(i) Not exceeding 2 tons in weight ...	50		15	
	(ii) Exceeding 2 tons in weight ...	100		30	
VIII.	Trailers drawn by vehicles covered by articles under Part B—				
	(i) Light trailer	50		15	
	(ii) Heavy trailer	100		30	
IX.	Vehicles authorised to ply for hire on a special route under a permit granted by the Provincial Government.				

The appropriate tax payable under Articles IV to VIII together with such additional fee as may be prescribed by the Provincial Government.

The above taxes are for motor vehicles fitted with pneumatic tyres, a 50 per cent. higher tax shall be leviable on any motor vehicle authorised to be fitted with solid or semi-solid tyres.