

THE ASSAM MOTOR VEHICLES TAXATION  
(AMENDMENT) ACT, 1963.

(As passed by the Assembly)

(Received the assent of the Governor on the 2nd May 1963)

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An  
Act

further to amend the Assam Motor Vehi-  
cles Taxation Act, 1936.

Preamble. Whereas it is expedient further to amend the Assam Act  
Assam Motor Vehicles Taxation Act, 1936, herein- IX of 1936  
after called the principal Act, in the manner herein-  
after appearing :

It is hereby enacted in the Fourteenth Year of the  
Republic of India as follows :—

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Assam Motor  
Vehicles Taxation (Amendment) Act, 1963.  
(2) It shall have the like extent as the principal  
Act.  
(3) It shall come into force on the 1st April,  
1963.

Amendment  
of section 2  
of Assam Act  
IX of 1936.

2. In section 2 of the principal Act—  
(1) for clause (c) the following shall be substi-  
tuted, namely :—  
“(c) ‘Heavy Trailer’ means a trailer exceeding  
3½ Metric tonne in case of both four wheeled  
and a single axle trailer, in weight laden.”;  
(2) for clause (e) the following shall be substi-  
tuted, namely :—  
“(e) ‘Light Trailer’ means a trailer not exceed-  
ing 2 Metric tonne in case of both four  
wheeled and a single axle trailer, in weight  
laden.”; and  
(3) after clause (f) the following new clause shall  
be inserted, namely :—

“(ff) ‘Medium Trailer’ means a trailer exceeding  
2 Metric tonne but not exceeding 3½ Metric  
tonne in case of both four wheeled and a  
single axle trailer, in weight laden.”

Amendment  
of section 17  
of Assam  
Act IX of  
1936.

3. In section 17 of the principal Act, for the words  
“the High Court” the following words shall be sub-  
stituted, namely :—

“the Assam Board of Revenue constituted under Assam Act  
section 3 of the Assam Board of Revenue Act, 1962.” No. XXI of  
1962,

Price 0.15 nP.



Substitution of the First Schedule to Assam Act IX of 1936. 4. 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 Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
I.	Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power).		
	A. Bicycles—		
	(i) not exceeding 90 kilogram in weight unladen.	25	8
	(ii) exceeding 90 kilogram in weight unladen.	40	12
	B. Tricycles ... ..	40	12
	C. Additional Tax for trailer or side car.	9	3
II.	Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers—		
	A. (i) 14 H. P. or less ... ..	90	27
	(ii) exceeding 14 H. P. ... ..	110	33



Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
	<b>B. Additional tax for trailers drawn by vehicles covered by this article—</b>		
	(i) Light trailer ... ..	25	8
	(ii) Medium trailer ... ..	45	14
	(iii) Heavy trailer .. ..	90	27
<b>III.</b>	<b>Other vehicles—</b>		
	<b>A. Vehicles used for transport of goods only—</b>		
	(i) Authorised to carry one Metric tonne or less ...	300	90
	(ii) For every additional $\frac{1}{2}$ Metric tonne or part thereof of authorised load	70	21
	<b>B. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods—</b>		
	(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 ...	15	6
	(iii) An additional tax for every $\frac{1}{2}$ Metric tonne or part thereof of authorised load of goods ... ..	40	12
	<b>C. Tractors—</b>		
	(i) Not exceeding 2 Metric tonne in weight ...	45	14



Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
	(ii) exceeding 2 Metric tonne but not exceeding 3½ Metric tonne in weight ...	90	27
	(iii) exceeding 3½ Metric tonne in weight ...	180	54
<b>D. Additional tax for trailer drawn by vehicles covered by this article—</b>			
	(i) Light trailer ...	45	14
	(ii) Medium trailer ...	90	27
	(iii) Heavy trailer ...	180	54
<b>E. Mechanical Crane mounted on a Motor Vehicle —</b>			
	(i) Light (not exceeding 3 Metric tonne in weight)	45	14
	(ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne) ...	90	27
	(iii) Heavy (exceeding 5 Metric tonne) ...	180	54

### Part B

#### Vehicles plying for hire or reward

#### IV. Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers.

##### A. Motors Cabs and Taxis—

(i) Taxi cabs ...	250	75
(ii) Station wagons and omnibus.	300	90
(iii) State Transport Cars ...	300	90
(iv) Tourist Taxi ...	350	255
(v) Auto Rickshaw ...	100	30

##### B. Stage Carriage—

(i) For every seat authorised	40	12
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Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
V.	Vehicles used for the transport of goods only—		
	(i) For 1 Metric tonne or less ..	300	90
	(ii) For each additional $\frac{1}{2}$ (half) Metric tonne.	75	23
VI.	Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods—		
	A. Contract carriage (Casual)—		
	(i) For every seat ... ..	40	12
	(ii) An additional tax for every $\frac{1}{2}$ Metric tonne or part thereof of authorised load of goods.	100	30
VII.	Tractors—		
	(i) Not exceeding 2 Metric tonne in weight.	115	36
	(ii) exceeding 2 Metric tonne but not exceeding $3\frac{1}{2}$ Metric tonne in weight ...	225	68
	(iii) exceeding $3\frac{1}{2}$ Metric tonne in weight ... ..	325	98
VIII.	Trailers drawn by vehicles covered by articles under Part-B—		
	(i) Light Trailer ... ..	90	27
	(ii) Medium Trailer ... ..	180	54
	(iii) Heavy Trailer ... ..	360	108
IX.	Vehicles authorised to ply for hire on a special route under a permit granted by the State Government.	The appropriate tax payable under articles IV to VIII together with such additional fee as may be prescribed by the State Government.	



Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
X.	Mechanical Crane, mounted on a Motor Vehicle—	Rs.	Rs.
	(i) Light (not exceeding 3 Metric tonne in weight) ...	115	36
	(ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne) ...	225	68
	(iii) Heavy (exceeding 5 Metric tonne) ...	325	98

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".