

THE ASSAM GAZETTE EXTRAORDINARY APR 1994



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Whereas it is expedient to amend the Assam Motor Vehicle Taxation Act 1936 (Assam Act IX of 1936) hereinafter referred to as the principal Act, 1936

EXTRAORDINARY

প্রাপ্ত কর্তৃক দ্বারা প্রকাশিত

PUBLISHED BY AUTHORITY

নং ৪২ দিগম্বর, মঙ্গলবার, ১৯ এপ্রিল, ১৯৯৪, ২৯ চ'ত, ১৯১৬ (শক)
No. 42 Dispur, Tuesday, 19th April, 1994, 29th Chaitra.
1916 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

NOTIFICATION

The 19th April 1994

No.LGL.143/93/91:—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. VI OF 1994

(Received the assent of the Governor on 13th April 1994).

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1994

AN

ACT

Preamble.

Whereas it is expedient further to amend the Assam Motor Vehicles Taxation Act 1936 (Assam Act IX of 1936), hereinafter referred to as the principal Act in the manner hereinafter appearing:

It is hereby enacted in the Forty-fifth 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, 1994.

(2) It extends to the whole of Assam.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Insertion of new Section 4 B.

2. In the principal Act, after Section 4A, the following new Section shall be inserted as Section 4 B, namely:—

“One time tax for Private Vehicle”.

4B. (1) Notwithstanding anything contained in any other provision of this Act, the owner of any Motor-cycle, tricycle, trailer/side-car, Motor car or Jeep meant for exclusive personal use and not registered as Public Service Vehicle and is less than fifteen years old when applying for first registration, or assignment of a fresh registration mark or change of address or removal of the aforesaid vehicle from any State other than Assam, on or

after the commencement of this Act, shall pay one time tax as specified in the Schedule-III in lieu of any tax payable under the Assam Motor Vehicles Taxation Act, 1939.

(2) The one-time tax shall be payable as if it was a tax under Section 4 and the provisions of the Act and the rules framed thereunder shall apply mutatis-mutandis :

Provided that the one-time tax shall be paid in one instalment within 30 days of the Motor Vehicle coming within the purview of this Section or, if any tax under Section 4 has been paid in respect of it, within 30 days of the expiry of the period for which the tax under Section 4 has been paid whichever is later :

Provided further that the State Government for facility of the administration of the one-time tax, may, by notification in the Official Gazette, direct that in any case or class of cases, the provisions of the Act and the rules framed thereunder shall apply, subject to such modification not inconsistent with the provisions of this section, as may be specified in such notification.

(3) Notwithstanding anything contained in sub-section (3) of Section 4A, the State Government may, subject to the condition of previous publication, make rules generally for carrying into effect the purposes of this section.

(4) If any Motor Vehicle, in respect of which one-time tax has already been paid under sub-section (1), and if the said motor vehicle is permanently removed from Assam on change of address or by way of transfer of ownership, or on cancellation of registration, the one-time tax payee of the said motor vehicle shall be entitled to claim a refund at the rate specified in Schedule-IV and no other refund of the one-time tax shall be admissible under any circumstances.

(5) No Motor Vehicle tax shall be levied on any vehicle referred to in sub-section (1) above and categorised in Schedule-III within the State of Assam on attainment of 15 (Fifteen) years from the date of initial registration."

Amendment of Section 5

3. In the principal Act, for Section 5 the following shall be substituted, namely:—

Payment of Tax.

5. Save and except the cases of those private Vehicles referred to in sub-section (1) of Section 4B and categorised in Schedule-III, all taxes payable under Section 4 shall, subject to the provisions of Section 6, 8 and 9, be payable in advance on or before the fifteenth day of April in each year for a term of one year by the owner of a Motor Vehicle on taking out and paying for a licence under the provisions of the Act:

Provided that save and except the owners of the motor vehicles referred to in sub-section (1) of Section 4B and categorised in Schedule-III, the owner of a motor vehicle shall have the option of paying the tax in four equal instalments payable on or before the fifteenth day of April, July, October and January respectively".

Amendment of Schedule-I

4. In the principal Act, in Schedule-I, the Articles (I) and (II) shall be deleted and after such deletion, the existing Articles (III), (IV), (V), (VI), (VII), (VIII), (IX) (X), (XI) and (XII) shall be renumbered respectively as Articles (I), (II), (III), (IV), (V), (VI) (VII), (VIII), (IX) and (X).

Insertion of New Schedule-III and IV.

5. In the principal Act, after Schedule-II, the following two new Schedules shall be inserted respectively as Schedule-III and Schedule-IV, namely:—

SCHEDULE—III

ONE TIME TAX ON PERSONALISE MOTOR VEHICLES

[See Section 4B (1)]

Sl. No.	Stage of Registration of Vehicle	Motor Cycles not exceeding 90 Kgs. unladen weight. (3)	Motor Cycles exceeding 90 Kgs. unladen weight. (4)	Tri-Cycles (5)	Trailers/side Cars of Motor Cycles. (6)
		Rs.	Rs.	Rs.	Rs.
1	New Vehicles to be registered first time.	960	1440	1440	360
2	More than 1 year upto 2 years old	912	1368	1368	342
3	More than 2 years upto 3 years old	864	1296	1296	324
4	More than 3 years upto 4 years old	816	1224	1224	306
5	More than 4 years upto 5 years old	768	1152	1152	282
6	More than 5 years upto 6 years old	720	1080	1080	270
7	More than 6 years upto 7 years old	672	1008	1008	252
8	More than 7 years upto 8 years old	624	936	936	234
9	More than 8 years upto 9 years old	576	864	864	216
10	More than 9 years upto 10 years old	528	792	792	198
11	More than 10 years upto 11 years old	480	720	720	180
12	More than 11 years upto 12 years old	432	648	648	162
13	More than 12 years upto 13 years old	384	576	576	144
14	More than 13 years upto 14 years old	336	504	504	126
15	More than 14 years upto old since original Registration.	288	432	432	108

SCHEDULE—III

Sl. No. Stage of Registration of Vehicle

(1)	(2)	(3)	(4)	(5)	(6)
1	New Vehicle to be Registered first time.	3300	4300	4300	5000
2	More than 1 year upto 2 years old	3135	4085	4085	4750
3	More than 2 years upto 3 years old	2970	3870	3870	4500
4	More than 3 years upto 4 years old	2805	3655	3655	4250
5	More than 4 years upto 5 years old	2640	3440	3440	4000
6	More than 5 years upto 6 years old	2475	3225	3225	3750
7	More than 6 years upto 7 years old	2310	3010	3010	3500
8	More than 7 years upto 8 years old	2145	2795	2795	3250
9	More than 8 years upto 9 years old	1980	2580	2580	3000
10	More than 9 years upto 10 years old	1815	2365	2365	2750
11	More than 10 years upto 11 years old	1650	2150	2150	2500
12	More than 11 years upto 12 years old	1485	1935	1935	2250
13	More than 12 years upto 13 years old	1320	1720	1720	2000
14	More than 13 years upto 14 years old	1155	1505	1505	1750
15	More than 14 years old since Original Registration.	990	1290	1290	1500

Motor car upto 14 H. P. or less registered in the name of Individual/Individuals.

Motor car upto 14 H. P. or less registered in the name of Company, Board or less registered in the name of Corporation, Bank, juristic Proprietor etc. other than Individual.

Jeeps and different cars exceeding 14 H. P. registered in the name of individual/Individuals.

Jeeps and different vehicles exceeding 14 H. P. registered in the name of Corpn Board, juristic Proprietor etc. other than Individual.

SCHEDULE—IV

Rate of refund of One-Time-Tax in cases where removal or cancellation of Registration takes places after Registration.

[See Sec. 4 B (4)] (Less than 15 years old)

Sl. No.	Stage of Registration	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Within 1 year			Motor Cycle not exceeding 90 Kgs. U.L.W.	Motor Cycle exceeding 90 Kgs. U.L.W.	Tri-cycle	Trailers / side cars attached to Motor Cycle/Tricycles.	Motor Cars and upto 14 H.P. owned by individual.	Motor Cars upto 14 H.P. owned by Company Board, Corporate Juristic, Prop. etc. Other than individual.	Jeep and different cars exceeding 14 H.P. owned by individual.	Jeep and different cars exceeding 14 H.P. owned by Company, Juristic Board, Corporation, etc.
2	Between 1 and 2 years	887	1343	887	1271	1343	317	3110	4060	4060	4725
3	Between 2 and 3 years	839	1271	839	1271	1271	299	2945	3845	3845	4475
4	Between 3 and 4 years	791	1399	791	1399	1399	281	2780	3630	3630	4225
5	Between 4 and 5 years	743	1127	743	1127	1127	263	2615	3415	3415	3975
6	Between 5 and 6 years	695	1055	695	1055	1055	245	2450	3200	3200	3725
7	Between 6 and 7 years	647	983	647	983	983	227	2285	2985	2985	3475
8	Between 7 and 8 years	599	911	599	911	911	209	2120	2770	2770	3225
9	Between 8 and 9 years	551	839	551	839	839	191	955	2555	2555	2975
10	Between 9 and 10 years	455	767	455	767	767	173	1790	2340	2340	2725
			695		695	695	155	1625	2125	2125	2475

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Between 10 and 11 years	Between 11 and 12 years	Between 12 and 13 years	Between 13 and 14 years	After 14 years.	Nil.	Nil.	Nil.	Nil.	Nil.
407	359	311	263	407	137	1460	1910	1910	2225
359	311	263	407	551	119	1295	1695	1695	1975
311	263	407	479	479	121	1130	1480	1480	1725
263	407	Nil.	407	407	83	965	1265	1265	1475
Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.

(See page 43 (1) (see page 12 and 13)

Some quantity of One-Lump-tax in case of the...
 2000000-11

Repeal and
Saving

6. (1) The Assam Motor Vehicles Taxation Assam
(Amendment) Ordinance, 1994 is hereby repealed. Ordinance
No. V of
1994.

(2) Notwithstanding such repeal, anything done
or any action taken under the Ordinance so re-
pealed shall be deemed to have been done or
taken under the corresponding provision of this
Act, as if this Act came into force on the date on
which the Ordinance came into force,

K. LASKAR,
Secy. to the Govt. of Assam,
Legislative Department.

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of Ptg. and Sty. Assam Guwahati-21 (Ex. Gazette) No. 83-1005-
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