



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

## NOTIFICATION

The 1st April, 2017

No. LGL.3/2010/97.- The following Act of the Assam Legislative Assembly which received the assent of the Governor on 30th March, 2017 is hereby published for general information.

### ASSAM ACT NO. VIII OF 2017

(Received the assent of the Governor on 30th March, 2017)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2017

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

Assam  
Act IX  
of  
1936.

It is hereby enacted in the Sixty-eighth 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, 2017.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

**Amendment of Schedules.**

2. In the principal Act,-

(i) in the Schedule I,-

(a) for the existing Article No. 1(B), the following shall be substituted, namely :-

**"ARTICLE No. 1 (B) : One Time Tax (OTT) – On Non-Transport (Personalized) two & three wheeler vehicles :**

Sl. No.	Description of vehicle	Rate of OTT	Mode of payment
1.	2 & 3 wheeler (Personalized) vehicles.	6% of the original cost less VAT	In one single installment at the time of Registration
2.	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; (ii) 10% per annum depreciation, if the age of the vehicle is in between 5 to 10 years; (iii) 12% per annum depreciation, if the age of the vehicle is above 10 years.	In one installment.

(b) in Article No. 1(C), after the table, the following shall be inserted, namely :-

“Note:

- The purchaser of personalized vehicles costing more than Rs. 6 lakh who prefer payment of one-time tax in slabs, shall have to pay the onetime tax for remaining period immediately after expiry of the taxes paid; failing which a fine of Rs. 100/- per day shall be levied from the due date for payment of tax.

2. In case of non-transport (personalized) vehicles, (2,3 and 4 wheelers) after payment of one time tax (OTT) at a time or in two slabs (4 wheelers above cost price of Rs. 6 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 Central Motor Vehicles Rules, 1989 by paying required fee under rule 81 of Central Motor Vehicles Rules, 1989.
3. In case of non-transport (personalized) vehicles, taxes shall be levied from the date of sale of the vehicle by the dealer. On delay of registration for a period of more than 7 days from the date of sale of a vehicle a fine of Rs. 100/- per day shall be levied from the date of sale in case of both non transport and transport vehicle. Further, non payment of taxes on due date in case of both non transport and transport vehicle, fine of Rs. 100/- per day shall be levied from due date of tax payment.
4. Non transport (personalized) vehicles of the officers of the armed forces and Central Government/ Undertakings who are coming to the State temporarily on transfer in service are exempted from payment of motor vehicle tax provided he has paid the OTT of the vehicle in the other State."

(c) in Article No. 1(D), the Note appearing after serial 3, shall be deleted.

(ii) in the Schedule II, after Article No. VII, the following new Article shall be inserted, namely :-

**"ARTICLE No. VII (A) :-** Ambulance and Dead Body carrying van, Hearse plying on hire/ reward (Commercial purpose)

The motor vehicle taxes on 4/6 wheeler Ambulance/ Dead body carrying van (plying on hire/ reward) shall be applicable on the basis of original cost of the vehicle as mentioned herein under:-

Sl. No.	Description of vehicle	Annual Tax (In Rs.)	Quarterly Tax (In Rs.)
(1)	(2)	(3)	(4)
1.	Original cost of the vehicle upto 3.00 Lakhs	4,000.00	1,000.00
2.	Original cost above 3.00 Lakhs & upto 5.00 Lakh	7,000.00	1,750.00
3.	Original cost above 5.00 Lakhs & upto 8.00 Lakhs	8000.00	2,000.00
4.	Original cost above 8.00 Lakhs	12,000.00	3,000.00

**S. M. BUZAR BARUAH,**

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