



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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নং 488 দিশপুৰ, মঙ্গলবাৰ, 17 অক্টোবৰ 2023, 25 আহিন, 1945 (শক)  
No. 488 Dispur, Tuesday, 17th October, 2023, 25th Asvina, 1945 (S. E.)

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

## NOTIFICATION

The 17th October, 2023

No. LGL.189/2020/26.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor of Assam on 11th October, 2023 is hereby published for general information.

**ASSAM ACT NO. L OF 2023**  
(Received the assent of the Governor 11th October, 2023)  
**THE ASSAM MOTOR VEHICLE TAXATION**  
**(AMENDMENT) ACT, 2023**

## AN ACT

further to amend the Assam Motor Vehicle Taxation Act, 1936.

**Assam Act  
No.IX of  
1936**

Preamble

Whereas it is expedient to amend further the Assam Motor Vehicle Taxation Act, 1936, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Seventy-fourth Year of the Republic of India, as follows:-

Short title,  
extent and  
commencement

1. (1) This Act may be called the Assam Motor Vehicle Taxation (Amendment) Act, 2023.
- (2) It shall have the like extent as the Principal Act.
- (3) Save as otherwise provided, it shall deemed to have come into force on 10<sup>th</sup> July 2023.

Amendment of  
Section - 4E

2. In the principal Act, for section 4E, the following shall be substituted, namely:-

“Motor  
Vehicle Tax  
on all  
types of  
sleeper

4E. Motor Vehicle Tax on all types of Sleeper Bus: -

There shall be charged, levied, and paid to the Government the tax payable under section 4 of the Act, at the rate as described in Schedule-II for all types of sleeper bus at the time of first registration in Assam”.

Amendment of  
Section 5A

3. In the principal Act, for sections 5A the following shall be substituted, namely:

“5A. Fine for delayed payment: Every owner of a motor vehicle who fails to pay the tax payable under this Act in time, shall be liable to pay a fine @ Rupees 20 (Twenty) only per day for every day of such delayed payment.”

Amendment of  
Schedule I

4. In the principal Act, in the Schedule-I,
  - (i) in ARTICLE NO. I(A), for Sl. No.1 to 7, the following shall be substituted, namely :-

“ARTICLE NO. I(A) – One Time Tax (OTT) on Non-Transport (Personalized) Four-Wheeler Vehicles.

Sl. No.	Cost price of the 4-Wheeler Vehicle and original price thereof, excluding GST	Rate of OTT for new vehicles to be registered for first time. (Mode of Payment-To be paid in full at the time of first registration)
1	Original cost price upto Rs. 3 Lakhs	4.5% of the Original Cost
2	Original cost price above Rs. 3 Lakhs and up to Rs 10 lakh	7% of the Original Cost
3	Original Cost price above Rs. 10 Lakhs and up to Rs. 20.00	10% of the Original Cost
4	Original Cost price above Rs. 20.00 Lakhs	14%

(ii) in ARTICLE No.1(B), Sl. Nos 1,2,3,4 &5, the following shall be substituted, namely :-

Taxation Structure		
Sl. No.	In case of Registration of Transport and Non-Transport (Personalized) Two-Wheeler	
	Ex-showroom price of the Two-wheeler vehicle	Percentage of onetime tax on First registration
1	Up to Rs 1 lakh	6%
2	Above Rs 1 lakh up to Rs 3 lakhs	8%
3	Above Rs 3 lakhs	9%

Amendment of Schedule II

5. In the principal Act, in Schedule-II,--

(i) in ARTICLE No.II, the following shall be substituted, namely :-

“Article No. II Tractors (Transport/Non-Transport)

Sl.No.	Description of Vehicle	Rate of Tax
1	Not exceeding 2 MT	One Time Tax (OTT) @ 2% of the cost of vehicle excluding GST.
2	Exceeding 2 MT but not exceeding 5 MT	
3	Exceeding 5 MT but not exceeding 9MT	
4	Exceeding 9MT	

The rate of tax for the Tractor purchased and registered prior to the commencement of the Act shall be in the following rates, namely :-

Sl. No.	Description of vehicles	Annual Tax	Quarterly Tax
1	Not exceeding 2 MT	Rs.1000.00	Rs.250.00
2	Exceeding 2 MT but not exceeding 5 MT	Rs.2000.00	Rs.500.00
3	Exceeding 5 MT but not exceeding 9MT	Rs.4000.00	Rs.1000.00
4	Exceeding 9MT	Rs.6000.00	Rs.1500.00

(ii) for the ARTICLE No.III, the following shall be substituted, namely :-

“Article No. III Trailors (Transport/Non-Transport)

Sl.No.	Description of Vehicle	Rate of Tax
1	Light trailer carrying capacity less than 2 MT	One Time Tax @ 2% of the cost of vehicle excluding GST.
2	Medium trailer carrying capacity above 2 MT upto 5 MT	
3	Heavy trailer carrying capacity above 5 MT but not Exceeding 9MT	
4	Exceeding 9MT	

The rate of tax for the Tractor purchased and registered prior to the commencement of the Act shall be in the following rate :-

Sl. No.	Description of vehicles	Annual Tax	Quarterly Tax
1	Light trailer carrying capacity less than 2 MT	Rs.1000.00	Rs.250.00
2	Medium trailer carrying capacity above 2 MT upto 5 MT	Rs.2000.00	Rs.500.00
3	Heavy trailer carrying capacity above 5 MT but not Exceeding 9MT	Rs.4000.00	Rs.1000.00
4	Exceeding 9MT	Rs.6000.00	Rs.1500.00

(iii) for the ARTICLE No.IV, the following shall be substituted, namely :

“ARTICLE NO. IV-MECHANICAL CRANE MOUNTED ON MOTOR VEHICLE

Sl.No.	Description of Vehicle	Rate of Tax	
		Annual Tax	Quarterly Tax
1	Not exceeding 3 MT	Rs.5500.00	Rs.1438.00
2	Exceeding 3 MT but not exceeding 5MT	Rs.8800.00	Rs.2300.00
3	Exceeding 5 MT but not exceeding 9MT	Rs.13200.00	Rs.3450.00
4	Exceeding 9MT	Rs.15400.00	Rs.4370.00

- (iv) in the ARTICLE No.V, for Sl.no 3 to 5the following shall be substituted and thereafter a new Sl No.6 shall be inserted,namely :-

“ARTICLE NO. V:-Vehicle used for Carriage of Goods (General unrestricted Goods, water tanker etc.)

Sl.No.	Description of Vehicle (General Goods Truck)	Rate of Tax	
		Annual Tax	Quarterly Tax
1	Exceeding 3 MT to 9 MT	Rs.5060.00 +Rs.1045.00 for every additional 1 MT above 3 MT	Rs.1323.00 +Rs.270.00 for every additional 1 MT above 3 MT
2	Exceeding 9MT	Rs 11880.00 +Rs.385 for every additional 1 MT above 9 MT	Rs 3105.00 +Rs.98 for every additional 1 MT above 9 MT
3	Authorized to carry 12 MT to 15 MT	Rs 14850.00 +Rs.517.00 for every additional 1 MT above 12 MT	Rs 4341.00 +Rs.132.00 for every additional 1 MT above 12 MT
4	Authorized to carry 15 MT and above	Rs 17820.00 + Rs 620.00 for every additional 1 MT above 15 MT	Rs 5643.00 + Rs 171.00 for every additional 1 MT above 15 MT

- (v) for ARTICLE No. VIII the following shall be substituted, namely :-

“ARTICLE NO. VIII: Any other vehicle

Sl.No	Rate of Tax
	Tax in case of any other vehicle (Non-Transport & Transport) not covered under any category as mentioned above as-Dumper / Tipper, Excavator, Hydraulic crane, Camper Van, Cash Van, Mobile Canteen, Mobile Workshop, Mobile Clinic, Fork-lift, Tow-truck, Mobile Rig, Mobile Cementing Unit & any other truck mounted machineries etc,-  Mode of payment of tax excluding GST For newly registered vehicles
1	For first 5 years @ 8% of the original cost of vehicle
2	After 5 years @ 2% of the original cost of vehicle annually
3	For Vehicles already registered- @ 2 % annually.

(vi) in ARTICLE No.VIII, in NOTE,

(a) for point No.3 the following shall be substituted namely :-

“ 3. in case of Transport Vehicle under category of Taxation Schedule-II Article -I/II/III/IV/V/VI/VII VIII, if the registered owner fails to pay the Annual/Quarterly tax on due date or within the grace period as provided under the AMV Taxation Act, 1936, the Registered owner shall be levied with a fine Rs. 10/- per day for defaulting period (including the grace period)”

(b) after Point No. 7, the following point No.8 shall be inserted, namely :-

“8.All Transport Vehicles, both Goods and Passenger at the time of First registration in the State shall pay tax at least for a period of 1(One) year (Annual Tax) except the vehicles mentioned at Article No. II, III and VIII of the Schedule II. Thereafter M.V tax of the vehicle can be paid quarterly or annually.”

Repeal and  
saving

(1) The Assam Motor Vehicle Taxation Ordinance (Amendment) Ordinance 2023 is hereby repealed. **Ordinance No.VI of 2023**

(2) Notwithstanding such repeal, anything done or any action taken under the Assam Motor Vehicle Taxation (Amendment) Ordinance, 2023 shall be deemed to have been done or taken under this Act as if this Act had commenced on 10<sup>th</sup> of July, 2023.

**GEETANJALI DAS SAIKIA,**  
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