

**OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL
(AUDIT), ASSAM, GUWAHATI**

MANUAL

OF

**THE MOTOR VEHICLE TAX
AND ASSAM PASSENGERS AND
GOODS TAX**

PREFACE

This Manual has been prepared for guidance of the officers and staff auditing receipts and refunds relating to taxes on motor vehicles and Assam passengers and goods tax. It embodies directions and guidelines for an efficient performance of local audit. The Manual is not intended to be a substitute for the Motor Vehicles and Assam passenger and goods Act and rules. The staff should, therefore, acquaint themselves with the provisions of the relevant Acts and Rules and the executive instructions issued by the Government and the Commissioner of Transport from time to time. Further, the instruction contained in the Manual are to be treated as supplementary to those contained in the Codes and manuals issued by the Comptroller and Auditor General of India.

The Revenue Audit Wing (State) Headquarters will be responsible for keeping this manual up-to-date. Suggestions for improvement of this Manual would be welcomed. Any errors or omission may be brought to the noticed of the Principal Accountant General (Audit).

Guwahati-

Dated : October 2007

Pr. Accountant General (Audit), Assam

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The Motor Vehicle Tax

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CHAPTER-1

Introduction

- 1.1** According to section 16 of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971, it shall be the duty of the Comptroller and Auditor General to audit all receipts which are payable into the Consolidated Fund of India and of each state and of each Union Territory having a Legislative Assembly and to satisfy himself that the Rules and procedure in that behalf are designed to secure an effective check on the assessment collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.
- 1.2** The General principles Governing Revenue Audit are laid down in Chapter IV of section II of the Comptroller and Auditor General's Manual of standing orders (technical) and by the provisions of this Manual.
- 1.3** It is the primary responsibility of departmental authorities to see that all revenue due to Government which have be brought to account are correctly and properly assessed, realised and credited to Government account. The most important function of audit is to see (I) that adequate regulation and procedure have been traced by the Revenue Department to secure an effective check of levy and collection of Motor vehicle tax and (ii) to satisfy itself by adequate test check that such regulations and procedure are actually being carried out.
- 1.4** Audit should see in the audit of receipt and refunds that adequate rules and regulations have been framed to ensure the prompt detection and investigation of irregularities, double refunds, fraudulent or forged refund vouchers or other loss of revenue through fraud , error or willful omission or negligence to levy or collect taxes or to issue refunds. Audit may suggest any appropriate improvements in procedure.
- 1.5** Audit Department should not in any way itself for revenue authorities in the performance of the statutory duties, but audit should satisfy itself in general that Departmental machine is sufficiently safeguard against errors or fraud and that

so far can be judged, the procedure is calculated to given effect to the requirement of law.

- 1.6** It is not the duty of audit to review on judicial decision nor does audit consider it any part of its duty to pass in review the Judgement exercised or the decision taken in individual cases by officers entrusted with those duties. Since the laws under which revenue is collected provide for judicial remedy or judicial interpretation, the scrutiny by audit should generally be limited to those matters which are not subject to judicial processes.
- 1.7** Audit should not only to see that disregard of rules or defects of procedure are not such as to lead to leakage of revenue but also to see that a particular debt due to Government was realised on due date.
- 1.8** Ordinarily audit will see that the internal procedure adequately secures correct and regular accounting of demands, collections and refunds, that no amount due Government are left outstanding without sufficient reason and the claim are persued with due diligence and are not abandoned or reduced except with adequate justification and with proper authority. Audit should carefully watch any outstanding dues and suggest to the Departmental authorities any feasible mean for their recovery whenever any dues appears to be irrecoverables, orders for there adjustment should be sought.

CHAPTER-2

Legislative Background

- 2.1 Tax on mechanically propelled vehicles is a subject included in item 35 of list III (Concurrent List) of the seventh schedule to the Constitution of India and as such both the Parliament and State Legislature have , in terms of Article 246(2) of the Constitution, Jurisdiction to make laws on the subject . While the laws made by the parliament is mainly regulating in nature, and that made by the State Legislative may be both regulatory and taxing measure.
- 2.2 Central Legislation- The Motor vehicles Act,1939, as amended from time to time, is applicable to the whole of India but the power to administer the Act and also to make rules thereunder for carrying out its purpose within the jurisdiction of a State is vested in the concerned State Government . The Act lay down the laws relating to motor vehicles, regulates the licensing of drivers of motor vehicles and conductors of stage carriages, registration of motor vehicles, control of traffic and other incidental and ancillary and penalties for contravention of the provisions of the Act etc. The Act does not levy any taxes on the vehicles but fees for the following purpose are levied and collected by the State under the Act.
- (i) Fees for driving licence and its renewal.
 - (ii) Fees for conductor's licence and its renewal.
 - (iii) Fees for permit issued to Transport Vehicles and their renewal and fee for transfer of permits etc.
 - (iv) Fee for registration of motor vehicles, transfer of ownership etc.
 - (v) Fee for endorsing note of hire purchase agreement in the Certificate of registration and fee for transfer of registration.
 - (vi) Fee for issue of fitness certificate.
 - (vii) Appeal fees.
 - (viii) Fee for replacement of vehicles..

The fees are levied at such rates and realised in such manner as are specified in the Motor Vehicles Act, 1939 and the rules made thereunder by the State Government viz, the Assam Motor Vehicles Rules, 1940 and 2003.

- 2.3 Enactment by the State- State Legislation falls under the two categories.
- (A) Regulatory- Amendments to the Motor Vehicles Act, 1939, made by the State Legislature in its application to the State.
[i.e. The Motor Vehicles (Assam Amendment) Act, 1969]
- (B) Taxation enactment-
The Assam Motor Vehicles Taxation Act, 1936, governing the levy of taxes on motor vehicles.

CHAPTER-3

Administrative Set up

- 3.1 The Government of Assam, Transport Department, administers the laws relating to Motor Vehicles in the State and the Commissioner of Transport is the head of the department.
- 3.2 The State Government by notification in the official Gazette, constitute for the State a State Transport Authority of exercise and discharge the powers and functions for controlling motor vehicles in the State. The detailed procedure regarding constitution, power and functions of the State Transport Authority has been laid down in section 44 of the Motor Vehicles Act 1939 read with rules 60 and 62 of the Assam Motor Vehicles Rules 1940. The Joint Commissioner of Transport is the ex-officio Secretary , State Transport Authority.

In the like manner and under the same provisions, the State Government Constitutes Regional Transport Authorities for each region to exercise and discharge the powers and functions for controlling vehicles in those regions. A list of Regional Transport Authorities with their headquarters is set forth in the section 42 of the Assam Motor Vehicles Rules 2003. Transport Authorities are responsible for the grant of permits for plying vehicles at specified rates.

- 3.3 There are 24 District Transport Officer (DTO) who are also ex-officio officer in charge of Regional Transport Officer (RTA). He is responsible for collection of taxes and fees, registration of vehicles, licensing of drivers and conductors etc. under the provisions of the Motor Vehicle Act,1988, the Assam Vehicles Taxation Act,1936 and the rules made thereunder .

CHAPTER-4

Definitions

4.1 Under the M.V. Act, 1988 motor vehicles are broadly categorized into transport vehicle and non-transport vehicles. Transport vehicles are further classified as follows :

- (1) Stage carriages
- (2) Goods Vehicles comprising private carriers and public carriers.
- (3) Contract carriages.

÷ Stage carriage means a motor vehicle constructed or adopted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or individual passengers, either for the whole journey or for the stage of the journey.

A ÷ goods vehicle is one, which carries goods not being the baggage or personal effect of the owner of the car or the passengers, travelling in such a vehicle. Therefore, a ÷ goods vehicle is one which carries goods as a matter of business or commerce in transport, and not luggage or personal effects of its owner or passengers, who are in the car.

÷ Contract carriage is engaged for the whole of the journey between two points for carriage of person hiring it without a right to pick up other persons en-route.

4.2 Private cars, scooters and motor cycle comes under the category of non-transport vehicle.

4.3 In this Act, unless the context otherwise requires-

- (1) ÷ Articulated vehicle is a motor vehicle to which a semi trailer is attached.
- (2) ÷ Certificate of registration means the certificate issued by a competent authority to the effect that a motor vehicle has been duly registered in accordance with the provisions of Chapter IV.

- (3) "Driver" includes in relating to a motor vehicle which is drawn by another motor vehicle, the person who acts as a steerman of the drawn vehicles.
- (4) "Driving licence, means the licence issued by a competent authority under chapter II authorizing the person specified therein to drive, otherwise than as a learner, a motor vehicle or a motor vehicle of any specified class or description.
- (5) "Gross vehicle weight" means in respect of any vehicle the total weight of the vehicle and load certificate and registered by the registering authority as permissible for that vehicle.
- (6) "Heavy goods vehicle" means any good carriage the gross vehicle weight of which, or a tractor or a road roller, the unladen weight of either of which, exceeds 12,000 kilogram.
- (7) "Light motor vehicle" means a transport vehicle or omnibus the gross vehicle weight of either of which or a motor car or tractor or road-roller the unladen weight of any of which does not exceed 7,500 kilograms.
- (8) "Medium goods vehicle" means any goods carriage other than a light motor vehicle or heavy motor vehicle.
- (9) "Maxicab" means any motor vehicle constructed or adopted to carry more than six passengers, but not more than twelve passengers, excluding the driver, for hire or reward.
- (10) "Motor cab" means vehicle constructed or adopted to carry not more than six passengers excluding the driver for hire or reward.
- (11) "Omnibus" means any motor vehicle constructed or adopted to carry more than six passengers excluding the driver.
- (12) "Permit" means a permit issued by a State or Regional Transport Authority or an authority prescribed in this behalf under this Act authorising the use of a motor vehicle as a transport vehicle .
- (13) "Registering authority" means an authority empowered to register motor vehicles under chapter IV.

- (14) "Public service vehicle" means any motor vehicle used or adopted to be used for the carriage of passengers for hire or reward and includes a maxicab, a motor cab, contract carriage and stage carriage.
- (15) "Tourist vehicle" means a contract carriage constructed or adopted and equipped and maintained in accordance with such specifications as may be prescribed in this behalf.
- (16) "Transport vehicle" means a public service vehicle, a goods carriage, an educational institution bus or a private service vehicle.
- (17) "Weight" means the total weight transmitted for the time being by the wheels of a vehicle to the surface on which the vehicle rests.
- (18) "Unladen weight" means the weight of a vehicle or trailer including all equipment ordinarily used with the vehicle or trailer when working, but excluding the weight of a driver or attendant; and where alternative parts or bodies are used the unladen weight of the vehicle means the weight of the vehicle with the heaviest such alternative part or body.

CHAPTER-5

Motor Vehicle Act,1988 and Central Motor Vehicles Rules,1989

Levy of fees on operation of Motor Vehicles.

Levy of fees:

5.1 Under the provisions of the Motor Vehicle,1988 and the Motor vehicles Rules,1989, the following fees are leviable in connection with the operation of motor vehicle :

- (i) Fees for the test of physical fitness to drive
- (ii) Fees for the test of competence to drive
- (iii) Fees for the issue of licences to drivers and conductors/attendants
- (iv) Fees for Agents licence
- (v) Fees for registration of motor vehicles.
- (vi) Fees for endorsement note of hire purchase agreement in the certificate of Registration.
- (vii) Fees for transfer of ownership of motor vehicle
- (viii) Fees for certificate of fitness of transport vehicles
- (ix) Fees for issue of permits
- (x) Fees for appeals
- (xi) Fees for trade certificates issued to manufacturers and dealers.

Fees for the test of competence to drive, drivers and conductor's licenses and their renewal.

5.2 Necessity for driving licence óNo person shall drive a motor vehicles in any public place unless he hold an effective driving licence issued to him authorizing him to drive the vehicle. Licences may be professional or private. [Section 3 of M.V. Act,1988 and Central M.V. Rules, 1989]

5.3 Age limit connection with driving of motor vehicles

- (i) No person under the age of eighteen years shall drive a motor vehicle in any public place
- (ii) Subject to the provision of section 18, no person under the age of twenty years shall drive a transport vehicle in any public place.

[Section 4 of Motor Vehicle Act,1988]

5.4 Currency of licenses to drive motor vehicles.

- (1) A learner's license issued under this Act shall, subject to other provisions of this Act, be effective for a period of six months from the date of issue of the licence.
- (2) A driving licence issued or renewed under this Act shall
 - (a) in the case of a licence to drive a transport vehicle, be effective for a period of three years.
 - (b) (I) if the person obtaining the licence, either originally or on renewal thereof, has not attained the age forty years on the date of issue or as the case may be, renewal thereof-
 - (A) be effective for a period of twenty years from the date of such issue or renewal .
 - (B) until the date on which such person attains the age of forty years whichever is earlier. [Section 14 of Motor vehicles Act,1988]

5.4 Restrictions on the granting of learner's licence for certain vehicle-

No person shall be granted a learner's licence to drive a transport vehicle unless he has held a driving licence to drive a light motor vehicle for at least one year (section 7 of M.V. Act,1988).

5.5 Necessity for conductor's licence

No person shall act as a conductor of a stage carriage unless he held an effective conductor's licence issued to him authorising him to act as such conductor.

[Section 29 of M.V.T. Act,1988]

5.6 Grant of conductor's licence

- (i) Any person who possesses such minimum educational qualification as may be prescribed by the State Government may apply to the licensing authority having jurisdiction in the area in which he ordinarily resides or carries on business for the issue to him of a conductor's licence.
- (ii) Every application for a conductor's licence shall be accompanied by a medical certificate signed by a registered medical practitioner and shall also be accompanied by two clear copies of recent photograph of the applicant.
- (iii) The fee for a conductor's licence and for each renewal thereof shall be one half of that for a driving licence.

[Section 30 of M.V.T. Act, 1988]

5.7 Prescribed licence fees

Fees for the issue of various licences and their renewal are detailed below :

Sl. No.	Nature of licence	Amount of fees	Rule of C.M.V. Rule 1989
1.	In respect of issue or renewal of learner's licence for each class of vehicles.	Fifteen Rupees	10
2.	In respect of driving licence in Form 6 and Form 7	Twenty rupees & Forty Five rupees.	14 (b)
3.	For test of competence to drive	Fifteen rupees	14 (b)
4.	In respect of renewal of driving licence in Form 6 and Form 7	Fifteen rupees	18 (1) (a) 17 (1) (d)

Note- (I) Drivers of vehicles which run on rails are exempted from the necessity of having licence.

- (ii) No fee shall be charged for the members of the Police Force, Fire Brigade, Transport organisation when licences are issued to them to drive Motor Vehicle belonging to the respective organization.

CHAPTER-VI

Registration of Motor vehicles

6.1 Necessity for registration.

No person shall drive any motor vehicle and no owner of a motor vehicle shall cause or permit the vehicle to be driven in any public place or in any other place for the purpose of carrying passengers or goods unless the vehicle is registered by the registering authority in the prescribed manner and the vehicle carries a registration mark displayed in the prescribed manner.

[Section 39 of M.V.T. Act, 1988]

6.2 Procedure for registration of Motor Vehicles.

Procedure relating to registration of Motor Vehicles is contained in Sections 40 to 42 of Motor Vehicles Act, 1988 and Rule 47 to 52 of Central Motor Vehicles Rules, 1989. According to these provisions all motor vehicles have to be registered by the appropriate Registering Authority in the State in which the owner has his residence or place of business and the vehicles have to display in the prescribed manner the number that is given to the vehicle.

A motor vehicle registered in any state in India needs no further registration elsewhere in India and the Certificate of registration once issued shall be effective through out India. [Section 46 of M.V.T. Act, 1988]

6.3 Assignment of new registration mark on removal to another State .

- (i) When a motor vehicle registered in one State has been kept in another State, for a period exceeding twelve month, the owner of the vehicles shall, within such period and in such form containing such particulars as may be prescribed by the Central Government, apply to the registering authority, within whose jurisdiction the vehicle is, for the assignment of a new registration and shall present the certificate of registration to the registering authority provided that an application under this subsection shall be accompanied (i) by no objection certificate obtained under section 48 of M.V.T. Act, 1988 (ii) in a case where no such certificate has been obtained by (a) the receipt obtained under sub-section (2) of section 48 or (b) the postal acknowledgement received by the owner of

the vehicle if he has sent an application in this behalf by registered post acknowledgement due to the registering authority.

Together with a declaration that he has not received any communication from such authority refusing to grant such certificate. [Section 47 M.V.T. Act,1988]

Note : - If a vehicle, registered in one State, has been kept in another state for a period exceeding twelve months, than the registration has to be changed in accordance with section 45 of the M.V. Act.

6.4 Prescribed fees for registration.

Sl. No.	Purpose	Amount	Rule
1.	Issue , renewal of certificate of registration and assignment of new registration mark		
	(a) Motor cycle	Thirty rupees	47(1), 52 (1), 54 (1), 78 (1) and 78 (1)
	(b) Light motor vehicle	One hundred rupees	
	(c) Medium goods vehicle	Two hundred rupees	
	(d) Medium passengers motor vehicle	Two hundred rupees.	
	(e) Heavy goods vehicle	Three hundred rupees	
	(f) Heavy passengers motor vehicle	Three hundred rupees	
2.	Issue of duplicate certificate of registration	Half of the fee mentioned in serial no.1	Rule 53 (e)
3.	Transfer of ownership	-do-	Rule 53 (3), 55 (2) (iii) and 57 (1) (a)

6.5 Temporary registration

Temporary registration certificate is valid for a period not exceeding one month except where motor vehicle so registered is a chassis to which a body has not been attached and which is detained in a workshop beyond the said period of one month for being fitted with a body in which case extension is granted but the total period of such temporary registration should not exceed three months.

[Section 43 of M.V.T. Act,1988]

6.6 Suspension of registration

If any registering authority or other prescribed authority has reason to believe that any motor vehicle within its jurisdiction-

- (a) is in such a condition that its use in a public place would constitute a danger to the public or that it fails to comply with the requirement of this Act of the rules made thereunder or
- (b) has been or is being, used for hire or renewed without a valid permit for being used as such the authority may, after giving the owner an opportunity of making any representation he may wish to make for reason to be recorded in writing, suspend the certificate of registration of the vehicle.

[Section 53 of M.V.T. Act,1988]

6.7 Cancellation of registration.

- (i) If a motor vehicle has been destroyed or has been rendered permanently incapable of use, the owners shall, within fourteen days or as soon as may be, report the fact to the registering authority within whose jurisdiction he has the residence or place of business where the vehicle is normally kept, as the case may be, and shall forward to the authority the certificate of registration of the vehicle.
- (ii) The registering authority shall, if it is the original registering authority, cancel the registration and the certificate of registration, if it is not, shall forward the report and the certificate of registration to the original registering authority and that authority shall cancel the registration.

[Section 55 of M.V.T. Act, 1988]

6.8 Special provisions regarding motor vehicle subject to hire purchase agreement.

When possession of a motor vehicle is transferred by the registered owner to another person under a hiring agreement, the registered owner shall forthwith intimate the fact and the full name and address of the transferee to the registering authority of the area in which the said owner has his residence or place of business.

When a motor vehicle is hired out under this provision for use as a private vehicle in accordance with an express agreement of hire, the registered owner shall pay fee at prescribed rate on each occasion both when the vehicles is hired out and when it is received back.

6.9 Certificate of fitness of transport vehicles.

A transport vehicle shall not be deemed to be validity registered unless it carries a certificate of fitness in prescribed form issued or renewal by an Inspector of Motor vehicles after an inspection by him.

A certificate of fitness in respect of transport vehicle granted shall be in Form 38 and such certificate when granted or renewal shall be valid for the period as indicated below :-

- (a) New transport vehicle - two years
- (b) renewal of certificate of fitness in respect of vehicles mentioned in (a) above - one year
- (c) renewal of certificate of fitness in respect of vehicles under rule 82 (M.V. Rule, 1989) - three years

The fee for the grant or renewal of a certificate of fitness are as follows :-

- (i) Light motor vehicles fifty rupees Rule 62 (2)
- (ii) Medium goods vehicle/
passengers motor vehicle one hundred rupees

- (iii) Heavy goods vehicles/heavy passenger motor vehicle one hundred and fifty rupees

[Section 56 of M.V.T. Act, 1989 and rule 62,81,C.M.V. Rule 1989]

N.B.

- (i) No inspection fee shall be taxable for any vehicle owned by Government
- (ii) The fee shall not be refunded if the vehicle is passed unfit and a certificate of fitness is not issued by the inspection of Motor Vehicles. In such case the owner shall be supplied in writing with the reason for refusal.

A certificate of fitness issued shall, while it remains effective be valid throughout India.

CHAPTER-VII

CONTROL OF TRANSPORT VEHICLES

7.1 Permits authorizing the use of Transport Vehicles-

No owner of transport vehicle except those exempted under section 42 (3) of the M.V. Act, 1988 shall use or permit the use of the vehicle or as transport vehicle in any public place whether or not such vehicle is actually carrying any passenger or goods save in accordance with the conditions of a permit granted or countersigned by a Regional or State Transport Authority or any prescribed authority authorizing him the use of the vehicle.

Provided that a stage carriage permit shall, subject to any conditions but may be specified in the permit, authorize the use of the vehicles as a contract carriage.

Provided further that a stage carriage permit may, subject to any condition that may be specified in the permit, authorise the use of the vehicle as a goods carriage either when carrying passengers or not.

Provided also that a goods carriage permit shall authorise the holder to use the vehicle for the carriage of goods for or in connection with a trade or business carried by him.

[Section 66 of M.V.T. Act,1988]

7.2 Application for stage carriage permit.

(1) An application for a permit in respect of a stage carriage shall as a as may be contain the following particulars namely

- (a) The route or routes or the area to which the application relates.
- (b) The type and seating capacity of each such vehicle
- (c) The minimum and maximum number of daily trips proposed to be provided and the time table for normal trips.

7.3 Grant of stage carriage permit.

A Regional Transport Authority may, on an application made to it under section 70, grant a stage carriage permit in accordance with the application or with such modification as it deems fit or refused to grant such a permit.

Provided that no such permit shall be granted in respect of any route or area not specified in the application. [Section 72 of M.V.T. Act,1988]

7.4 Grant of contract carriage permit

A Regional Transport Authority may, on an application made to it under section 73, grant a contract carriage permit in accordance with the application or with such modifications as it deems fit or refuse to grant such a permit.

[Section 74 of M.V.T. Act]

7.5 Grant of goods carriage permit.

A Regional Transport Authority may, on an application made to it under section 77, grant a goods carriage permit to be valid throughout of the state or in accordance with the application or with such modifications as it deems fit or refuse to grant such a permit.

[Section 79 of M.V.T. Act,1988]

7.6 Tourist permits (1) An application for the grant of permit in respect of tourist vehicle shall be made in Form 45 to the State Transport Authority.

(2) (a) A tourist permit shall be deemed to be invalid from the date on which the motor vehicle covered by the permit complete 9 years in the case of a motor cab and 8 years where the motor vehicle is other than a motor cab, unless the motor vehicle is replaced.

(b) Where a vehicle covered by a tourist permit is proposed to be replaced by another, the latter vehicle shall not be more than two years on the date of such replacement.

[Section 83 of central motor vehicle Rules 1989]

7.7 Application for national permit-

An application for the grant of a national permit shall be made in Form 48 to the authority referred to in section 69 of M.V.T. Act, 1988 [Rules 86 of C.M.V. Rule, 1989]

7.8 Form, contents and duration of authorization.

- (1) An application for the grant of an authorization for a national permit shall be made in Form 46 and shall be accompanied by a fee of Rs. 500 per annum in the form of a bank draft.
- (2) Every authorization shall be granted in Form 47 subject to the payment of the taxes or fees, if any, levied by the concerned states.
- (3) The period of validity of an authorization shall not exceed one year at a time .
[Rule 87 of C.M.V. Rule,1989]

7.9 Age of motor vehicle for the purpose of national permit.

- (1) No national permit shall be granted in respect of a goods carriage, other than multi-axle vehicle, which is more than 12 years old at any point of time.
- (2) No national permit shall be granted for multi-axle goods carriage while is more than 15 years old at any point of time. [Rule 88 of C.M.V. rule 1989]

7.10 Quarterly return to be field by a national permit holder-

A national permit holder shall file quarterly return in Form 49 in respect of a motor vehicle covered by the national permit to the authority which granted the permit.
[Rule 89 of C.M.V. Rule 1989]

7.11 Temporary permits upto 4 months and purpose .

Temporary permit-A Regional Transport Authority and the State Transport Authority may grant permits to be effective for a period not exceeding four month to aathorise the use of transport vehicle temporarily.

- (a) for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings or.
 - (b) for the purposes of seasoned business
 - (c) to meet a particular temporary need
 - (d) pending decision on an application for the renewal of a permit.
- [Section 87 of M.V.T. Act,1988]

7.12 Valuation of permits for use outside region/state in which granted.

A permit granted by the Regional Transport Authority of one region shall not be valid in any other region unless the permit has been countersigned by the Regional Transport Authority of that other region, and a permit granted in any one State not be valid in any other State unless countersigned by the State Transport Authority concerned.

Provided that a goods carriage permit, granted by the Regional Transport Authority of any one region, for any area in any other region within the same state, shall be valid in that area without the countersignature of the Regional Transport Authority of the other region.

Provided further that where both the starting point and the terminal point of route are situate within the same state, but part of such route lies in any other state and the length of such part does not exceed sixteen kilometers, the permit shall be valid in other state in respect of that part of the route which is in that other state notwithstanding that such permit has not been Transport Authority countersigned by the State or the Regional Transport Authority of that other State. [Section 88 of M.V.Act,1988]

7.13 Appeals-

Any person

- (a) aggrieved by the refusal of the State or Regional Transport Authority to grant a permit or by any condition attached to a permit granted to him or

- (b) aggrieved by the revocation or suspension of the permit or by any variation of the conditions thereof or-
- (c) aggrieved by the refusal to transfer the permit under section 82 or
- (d) aggrieved by the refusal of renewal of a permit.

[Section 89 of M.V.T. Act, 1988]

7.14 Revision :-

The State Transport Appellate Tribunal may, on an application made to it, call for the records of any case in which an order has been made by State Transport Authority or Regional Transport Authority against which no appeal lies, and if it appears to the State Transport Appellate Tribunal that the order made by the State Transport Authority or Regional Transport Authority is improper or illegal, the State Transport Appellate Tribunal may pass such order in relation to the case as it deem fit and every such order shall be final

Provided that the State Transport Appellate Tribunal shall not entertain any application from a person aggrieved by an order of a State Transport Authority or Regional Transport Authority, unless the application is made within thirty days from the date of the order.

[Section 90 of M.V.T. Act, 1988]

CHAPTER-VIII

THE ASSAM MOTOR VEHICLES TAXATION ACT, 1936 AND THE ASSAM MOTOR VEHICLE RULES, 2003

Statutory provisions for levy of Road tax, penalty and fees

8.1 Road tax :- Under the provision of the Assam Motor Vehicles Taxation Act,1936, a tax known as Road tax is levied on every motor vehicle used in the State of Assam. The above Act also provide for levy of penalty for contravention of the provisions laid therein.

8.2 Imposition of tax :- No motor vehicle except those exempted either wholly or partially, by the State Government under section of the Assam Motor Vehicles Taxation Act,1936 shall be used in the Assam State unless the owner thereof has paid in respect of it a tax at the appropriate rate specified in the First Schedule to the aforesaid Act.

8.3 Time limit for payment of tax :-

Tax payable under the Act vide Supra shall be payable in advance on or before the 15th day of April in each year by the owner of a motor vehicle, provided that the owner shall have the option of paying the tax in four instalments payable on or before the 15th day of April, July, October and January.

8.4 Recovery of tax from the defaulter:

When any person without any reasonable cause fails or refuse to pay the tax, the licensing officer may forwarded to the Deputy Commissioner a certificate for recovery of the amount of tax from such person and the Deputy Commissioner on receipt of such certificate, shall recover the tax including such penalty as he may deem fit, not exceeding due half the annual tax, as arrear of land revenue. [Section 16 of Assam M.V. Act,1939]

- 8.5 Declaration by owner: (1)** Every person who becomes possessed of a licensed under the Assam M.V.T. Act, or being a motor vehicle licensed in any place outside the State but keeps it for use in the State, is liable to the tax and shall within 15 days of becoming so liable complete, sign and deliver to the licensing officer a declaration in the prescribe Form A. A separate declaration shall have to be made in respect of each vehicle.
- (2) Where a motor vehicle is altered or use so as to under the owner thereof liable to the payment of an additional tax under Section 11 of Assam M.V.T. Act, 1936, such owner shall make within 15 days of becoming so liable, an additional declaration in the prescribed form (Form B) showing the nature of the alternatives made and shall sign and deliver it to the licensing officer and pay to him additional tax payable. [Section 10 of Assam M.V.T. Act, 1936]

8.6 Licensing of Drivers of Motor vehicles.

- (1) The Commissioner of Transport shall maintain a state register in respect of the driving licences issued or renewed by the licensing Authorities .
- (2) Every licence issued or renewed by licensing Authority shall be in form 6 of C.M.V. Rules 1989. [Rule 3 of Assam M.V.T. Rule, 2003]

8.7 Failure to get Registration mark/change of address/transfer of ownership/renewal of certificate of Registration assigned.

If the owner of a dealer vehicle or the person in possession of a motor vehicles fails to submit an application for registration of motor vehicle within the prescribed period or to submit an application for renewed of certificate of registration with the prescribed period, he may be liable to pay a late fine at the rate laid down in addition to the normal fees-

- (a) Rs.100 if the application is submitted within the 30 days
- (b) Rs.200 if the application is submitted after 30 days but within 60 days the expiry of prescribed period.
- (c) Rs.300 if the application is submitted after 60 days of the expiry of prescribed period.

[Rules 3 of Assam M.V.T. Rule, 2003]

8.8 Assignment of new registration mark.

- (1) The owner of a motor vehicle who has brought such motor vehicles from outside the State into the State or the vehicle is for the time being kept in the State shall intimate to the Registering Authority in whose jurisdiction the Vehicle is kept in Form AMV 5A within 30 days from the date of entry of the motor vehicle in the State.
- (2) If the owner of the motor vehicle or the person in possession of the motor vehicle fails to apply for assignment of new registration mark under sub-section (1) of section 47 of M.V.T. Act, 1988 shall be liable to pay the amount as provided below:-
 - (a) Rs.100 if the application submitted within 7 days after expiry of the prescribed period .
 - (b) After lapse of 7 days again a fine of Rs.300 can be reimposed if the vehicle is not reassigned within 7 day of detection. This practice can be repeated after every 7 days till the vehicle is reassigned. [Rule 24 of A.M.V.T. Rule,2003]

8.9 Temporary Registration

- (1) An application for temporary registration shall be made in Form No. 5 as set forth in the Schedule 1 to these rules.
- (2) A temporary Certificate of Registration shall be in Form No.6 as set forth in the Schedule 1 to these Rules.
- (3) The fee in respect of temporary registration of vehicles shall be as under :-

Sl. No.	Class of vehicles	Temporary Registration
1.	Motor cycle/Scooter	Rs.30
2.	Auto-rickshaw	Rs.50
3.	Light-Motor Vehicle	Rs.100
4.	Medium Motor Vehicle	Rs.150
5.	Heavy Motor Vehicle	Rs.200
6.	Multiaxial/Articulated	Rs.250

[Rule 25 of A.M.V.T. Rules 2003]

8.10 Certificate of Fitness

- (i) A Certificate of Fitness shall be issued or renewed on receipt of an application to the Inspector of Motor Vehicle through Registering Authority within 30 days ahead of the expiry of the Fitness Certificate in the Form 21 and 21(A) as the case may be by the office of the Transport Department.
- (ii) A fitness certificate can be issued to a vehicle only at the office of the D.T.O. where the vehicle is registered.

[Rules 26 of A.M.V. Rule, 2003]

8.11 Permit fees on different categories of permits.

Nature of Permit	Max Duration	Amount
(a) Periodic permit (Passenger/Goods carrying) within the State		
(i) Three wheelers	3 years to 5 years	Rs.500
(ii) Local/All Assam Taxis	-do-	Rs.750
(iii) Other vehicles	-do-	Rs.1500
(b) Periodic Permit (Passenger/Goods carrying) within the State		
(i) Three wheelers	Upto 3 years	Rs.250
(ii) Local/All Assam Taxis	Upto 3 years	Rs.500
(iii) Other vehicles	Upto 3 years	Rs.1000
(c) Temporary permit ((Passenger/Goods carrying)		
1. With in one Region		
(i) Three wheelers/Taxi	4 months	Rs.50
(ii) City Services Bus	4 months	Rs.150
(iii) Other vehicles	4 months	Rs.100
2. More than one region upto 3 Region		
(i) Three wheeler/taxi	4 months	Rs.75

(ii) Other vehicles	4 months	Rs.150
3. More than three Regions		
(i) Taxi	4 months	Rs.100
(ii) Other vehicle	4 months	Rs.200
(d) Temporary permits on Inter State	4 months	Rs.250
(e) Periodic permits on Inter State rates	3 to 5 years	Rs.2000
(f) Fees for countersignature of permits	Upto 3 years	Rs.1500
(i) Temporary Permits		Rs.100
(ii) Periodic Permit		Rs.500

[Rule 46 (B) of Assam Motor Vehicle Rules, 2003]

8.12 If a vehicle Temporary exemption of Taxes, owner desires to withdraw his vehicle off the road for repair etc for a period more than 30 days continuously, he must submit application Form H in triplicate alongwith the documents of vehicle/number plates etc. before the Registering Authority.

The Form H in triplicate duly serial numbered will be supplied by the concerned Registering Authority on payment of Rs.10/-

[Rule 29 (2) of A.M.V. Rule,2003]

8.13 Licensing of Agents.

- (1) No person shall act as an agent unless he holds a valid licence therefore in Form No.17 as appears in Schedule I granted by the licensing Authority for the purpose of such business .
- (2) Any person desiring to obtain a licence for grant or for renewing such a licence may make an application in Form No.16 and accompanied by a fees Rs.500 to the Licensing Authority.

(3) On receipt of an application, the Licensing Authority after due consideration of the aforesaid matters as mention in rule 51 (4) of A.M.V. Rules, 2003 either grant or refuse to grant of renew the licence.

[Rule 51 of A.M.V. Rule,2003]

8.14 Period of validity and renewal of licence.

- (i) An agents licence shall be valid for a period of one year from the date of its grant or renewal.
- (ii) It may be renewed on an application made to the Licensing Authority not less than 30 days before the date of its expire.

[Rule 53 (A) of A.M.V. Rule,2003]

8.15 The Annual fees for issue of Agent Licence.

(1)	Passenger Vehicle	Rs.10,000/- per year, plus Rs.600/- per year for every additional Branch
(2)	Goods Vehicle	Rs.20,000/- per year, plus Rs.1200/- per year for every additional Branch

[Rule 53 (B) of A.M.V. Rule,2003]

8.16 Validation of permit for use outside the region to which granted.

A Regional Transport Authority which issues a permit may on application extend the validity of the permit to any other region within the State, without such permit being required to be countersigned by the Regional Transport Authority of that other region or regions, as the case may be.

[Rule 63 of A.M.V. Rule,2003]

8.17 Validity of permit issued in another state

No permit issued in any other state shall be valid in the state of Assam without countersignature unless the issuing Authority of the permit simultaneously furnishes particulars of the permit and endorses the same to he State Transport Authority of Assam.

- (2) No such countersignature shall be necessary in case of permits issued in pursuance of any agreement (entered between the State of Assam and such other State) wherein specific provision has been made to dispense with such countersignature.

[Rule 64 of A.M.V. Rule,2003]

8.18 Periodical testing and inspection of vehicles.

- (i) The Motor Vehicle Inspector (M.V.I.) shall inspect and test all transport vehicles for issue of certificate of fitness periodically.
- (ii) The M.V.I. may inspect any transport vehicle at any time at any public place and if vehicle is found unfit for plying on public , shall suspend or cancel the certificate of fitness of such vehicle and direct the owner of the vehicle to produce the vehicle after such rectification before him within a period not exceeding two months for the purpose of obtaining a fresh certificate of fitness.
- (iii) Testing for smoke emission level and carbon monoxide level for motor vehicles for the purpose of issue of "Pollution under Control certificate" shall be done by Authorised Testing Station to the effect that the vehicle complied for the time being with the requirement of the provisions of the M.V. Act and Rules framed thereunder.
- (iv) The licence fees for issue of licence for establishment of each Authorised Testing Station shall be as specified below :-
- | | |
|---|--------------------------|
| (a) Initial licence fees for Petrol/Diesel Vehicle/Gas Analysis | -Rs.10,000/- |
| (b) Subsequent renewal fees for each categories of Vehicles after lapse of one year from the issue of licence | -Rs.5000/-
(per year) |
- (v) Pollution under control certificate.
- (a) After expiry of a period of one year from the date on which the motor vehicle was first registered, every such vehicle shall have to obtain a "Pollution under Control" certificate showing that the smoke emission level from that vehicle is within the limit. A "Pollution under Control

Certificate shall remain valid for a period six month from the date of its issue.

- (b) To test for smoke emission level and Carbon Monoxide level for vehicle for the purpose of Pollution under Control certificate including minor engine/fuel pump adjustment, the authorised testing stations shall be allowed to realise a consolidated amount of fees per vehicle at the rates as specified.

Sl. No.	Nature of vehicle	Emission fees	Government dues	Total
1.	Moped	Rs.10	Rs.5	Rs.15
2.	Three wheeler	25	10	35
3.	Motor car/three wheeler	30	10	40
4.	All other Diesel Driven vehicle	50	15	65
5.	All two wheeler other than Moped	15	5	20

The vehicle which defaults in obtaining Pollution under control certificate will have to apply to obtain Pollution Control Certificate to the concerning D.T.O. after receipt of such application D.T.O. will allow the vehicles for obtaining the Pollution under control certificate on payment of a fine Rs.100.

[Rule 87 AMV Rule 2003]

8.19 Installation of weighing devices.

- (i) The Government may install as many weighing devices and no private person, body of persons, company shall install any such weighing device without the written permission therefore from the Regional Transport Authority having Jurisdiction over the concerned area.
- (ii) The permission referred to in sub-rule (i) above shall be renewed every year and no such permission shall be granted or renewed unless the proposal for the grant or renewal of permission, as the case may be, is accompanied by a certificate issued by the Inspector of Weights and Measures, Government of Assam as to the accuracy and correctness of the device.

- (iii) Fees for weightment of different categories of motor vehicles shall be charged at the rate specified below :-

Sl.No.	Name of Vehicle	Empty	With Loa	Loaded and Unloaded of th same vehicle
(1)	Light motor vehicle	Rs.10	Rs.20	Rs.25
(2)	Medium goods vehicle	15	25	35
(3)	Heavy goods vehicle			
	(i) Having 6 nos of tyres	25	50	70
	(ii) Having 10 nos of tyres	30	60	80
	(iii) Having 14 nos of tyres	35	70	100

[Rule 92 of A.M.V. Rule,2003]

8.20 Trade licence for Motor Driving School.

- (i) No person shall establish or maintain any driving school for driving motor vehicle without a licence granted by the licence authority.
- (ii) These licences shall be granted by the Regional Transport Officer of the Transport Department , Government of Assam.
- (iii) The licences will be granted for one year and will have to be renewed every year [renewal fees will be Rs.500/- per year.]
- (iv) The licence fees for the issue of licence will be Rs.1000/- and the renewal fees will be Rs.500/- per year.

[Rule III of A.M.V. Rule,2003]

8.21 Trade licence for Motor Vehicle repairing Centres, Construction of bodies for all types of vehicle, weigh bridge and dealers.

- (i) No person shall establish repairing center, centre for construction of all type of bodies for vehicles, weigh bridges and dealer/sub-dealer of Motor vehicle without a licences granted by the licensing authority i.e. Regional Transport Officer, Transport Department, Government of Assam.

(ii) These licences shall be in force for five years and thereafter may be renewed for another five years on an application to the licensing authority.

(iii) The licence fees for the granted and renewal of licence for five years shall be

(a) For dealer of two wheelers	Rs.1300 per shop
(b) For dealer of three wheelers	Rs.2600 per shop
(c) For dealer of light vehicles	Rs.6500 per shop
(d) For dealer of heavy vehicles	Rs.10,000 per shop
(e) For repair of three wheeler vehicle	Rs.260 per shop
(f) For repair of light vehicles, heavy vehicle	Rs.650 & Rs.1300

[Rule 112 of AMV Rule, 2003]

CHAPTER-IX

AUDIT CHECKS

A-Fees

9.1 While checking the records relating to fees, it is to be seen that

- (i) Fees leviable have been correctly charged.
- (ii) The assessment and realisation of fees have been correctly shown in the relevant register of the licence/registration/permit section.
- (iii) Proper records have been kept for crediting the fees to Government Account.
- (iv) The amount shown in the counterfoils of receipt books have been correctly entered in the cash book.
- (v) Registers have been maintained in proper form where prescribed.
- (vi) Records of each section are complete in every respect and contain full particulars required under the rules.
- (vii) Entries and correctness in the relevant register have been attested by the competent authority.
- (viii) Refund has not been made in excess of the amount for refund.
- (ix) Application for refund has been entertained where the claim for refund has become time barred.
- (x) Proper stock accounts has been kept of, the receipt books, metal badges and other forms.
- (xi) Permits have been issued only to those applications which have been accepted and considered.
- (xii) Exemption has been allowed only where it is admissible.

B-Road tax.

9.2 In order to exercise proper checks towards assessment and collection of road tax, the following records are particularly to check.

- (i) Register of Receipts
- (ii) Refund Register
- (iii) Combined Registration and Licence Register

- (iv) Assessment files of Vehicles.
- (v) Cash Book with reference to counterfoils of receipts.

9.3 Besides general scrutiny of the records to road tax it is to be seen whether.

- (i) the declaration in the prescribed form have been received.
- (ii) The tax has been correctly assessed and realised.
- (iii) Penalty of fine has been charged in cases where tax has been paid after the prescribed time limit.
- (iv) The Combined Registration and Licence Register is posted upto-date.
- (v) Recovery certificates have been issued if the arrears of tax have not been paid.
- (vi) Register of refund contains all records of refund made.
- (vii) Refund of tax has been allowed correctly in accordance with the provisions contained in section 7 of Assam Motor Vehicle Taxation Act.
- (viii) Exemption from payment of tax has been granted according to the provisions of the law.

ASSAM PASSENGERS AND GOODS TAX

CHAPTER-1

Power to levy taxes on goods and passengers

1.1 The authority to levy tax on passengers and goods is derived by the State Legislature from item 56 of list-II of the Seventh Schedule to the Constitution of India.

1.2 Statutory provisions.

Under the provisions of the Assam Passengers and Goods Taxation Act, 1962, a tax has been levied on all fares in respect of all passengers and goods carried in a taxable vehicle. The said Act was brought into force with effect from 16.8.1962 under Notification No. FTX 138 /62/1 dt.7.8.1962.

1.3 Definitions-

In this Act, unless there is anything repugnant in the subject or context-

- (1) :-Boardø means the Assam Board of Revenue constituted under the Assam, Board of Revenue Act,1959.
- (2) :-Boatø means a vessel or water craft propelled or pulled or towed by hand or steam or other mechanical power or any other device used or adopted to be used for the carriage of passengers or goods for hire.
- (3) :-fareø includes freight and any sum payable for a season ticket-ticket or for the hire a taxable vehicle.
- (4) :-businessø means the business of carrying passengers or goods in a taxable vehicle
- (5) :-goodsø include livestock and anything carried in a taxable vehicle but does not include
 - (i) Living persons
 - (ii) Personal luggage of passengers traveling in such vehicles when it is not charged.

- (iii) Equipment ordinarily used with such vehicle
 - (iv) Mineral and mineral ores
 - (v) Petroleum products.
- (6) "Owner" means the owner of taxable vehicle and includes
- (a) The holder of permit, if any, granted under the provisions of any law for the time being in force to ply such vehicle within the territorial limits of the state.
 - (b) Any person for the time being in charge of such vehicle, or
 - (c) Any person responsible for the management of the business of owner.
- (7) "motor vehicle"; means a public service vehicle or a transport vehicle owned by a public carrier, including a trailer when attached to any such vehicle, within the meaning of the M.V. Act, 1939.
- (8) "passenger" mean any person travelling in taxable vehicle, but does not include an employee of the owner travelling in taxable vehicle, but does not include an employee of the owner travelling in the bonafide discharge of his duties in connection with such vehicle, or a public servant travelling for the performance of his duties this Act.
- (9) "Taxable Vehicle" means either a boat or motor vehicle or both.

[Section 2 of A.P.G.T. Act, 1962]

1.4 Levy of tax

Tax on fares in respect of all passengers and goods carried in a taxable vehicle shall be levied, charged and paid to the State Government.

[Section 3 of A.P.G.T. Act, 1962]

1.5 Payment of tax

Tax shall be paid by the owner to the State Government in the prescribed manner. Provided that in case of any taxable vehicle, the State Government may accept a lump sum in lieu of the tax chargeable on fare in the manner prescribed.

Rule 11 prescribes that the rate of lump sum payment shall be fixed by the State Government by notification in the official Gazette.

Note :- In exercise of the powers conferred by the provision to section 4 of the Assam Passengers and Goods Taxation Act, 1962 read with Rule 11 of the Rules framed thereunder and in modification of the Notification No.FTX 54/66/68 dtd.1.7.1968, the Government of Assam have prescribed lump sum rates of tax payable in respect of different categories of vehicles and the conditions to be fulfilled by the owner before he is allowed to make payment at such lump sum rates.

The notification has been set out in Appendix.

1.6 Keeping of accounts and submission of returns.

- (1) An owner may be required to keep such accounts and to submit such returns at such intervals and to such authority as may be prescribed.
- (2) If any owner fails, without reasonable cause, to submit any return or pay the tax due according to such return within fifteen days of the due date, the assessing authority may direct that such owner shall, by way of penalty, pay in addition to the amount of tax payable by him, a sum not exceeding five rupees for each day of the period during which the default continues.
- (3) Any penalty imposed under sub-section (2) shall be without prejudice to any punishment that may be imposed under the provision of section 22.
- (4) If the prescribed authority is satisfied that tax has not been correctly levied, charged and paid, he may, after giving the owner a reasonable opportunity of being heard, proceed to levy the amount of tax due and recover the same.

[Section 6 of the A.P.G.T. Act, 1962]

1.7 Taxing Authority

- (1) The State Government may, for carrying out the purpose of this Act, appoint a commissioner and such other persons to assist him as it may think fit.

- (2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred and perform such duties as may be required by or under this Act.
- (3) There shall be following classes of Taxing Authorities to assist the Commissioner, namely :-
- (i) Deputy Commissioner of Transport
 - (ii) Assistant Commissioner of Transport (Appeals)
 - (iii) Assistant Commissioner of Transport
 - (iv) District Transport officer
 - (v) Enforcement Inspector
 - (vi) Any other persons appointed as such by the State Government

[Section 7 of APGT Act and Rule 3 of APGT Rules, 1962]

Note :- From 1.8.1989 the administration of this Act was handed over to the Transport Department. Consequently, the Commissioner of Transport was appointed as the commissioner for the purpose of section 3 of the Act and rule 3 was also substituted by the existing rule 3 by Notification No. FTX 96/87/64 dated 22.7.1989.

1.8 Assessment

At the close of the half year or at the closure of the business during that half year, if the assessing authority is not satisfied with the returns furnished or the tax paid by the owner in respect of any period, it shall serve on such owner a notice in Form APGT-10, requiring him to attend in person or to produce any evidence on which such owner may rely in support of such returns. After hearing such evidence as the owner may produce and such other evidence as the assessing authority may require on specified points, shall assess the amount of tax due from the owner.

In the event of failure of the owner to comply with the terms of any notice, the assessment shall be done by assessing authority to the best of its Judgement .

[Section 16 of the A.P.G.T. Rule, 1962]

1.9 Re-assessment of tax and rectification of mistake.

If, in consequent of definite information which has come into its possession, the assessing authority discovers that an owner has been under assessed or has escaped assessment or has been over assessed through in advertence, error, the assessing authority, may, at any time within a prior of three years following the close of the half year to which it pertain send a notice to the owner and after making such enquiry as it considers necessary may proceed to re-assess and recover the tax payable by him.

[Rule 18 of APGT Rule, 1962]

1.10 Penalty for non-payment of tax.

If the prescribed authority is satisfied that any owner is liable to pay tax under the provisions of the Act in respect of any period but has failed to pay the tax, the said authority may, after giving the owner a reasonable opportunity of being heard, assess the amount of tax, if any, due from the owner, and also direct that the owner shall pay, by way of penalty in addition to the tax payable by him, a sum not exceeding one thousand rupees.

Provided that no penalty under this section shall be imposed in respect of the same facts on which prosecution under this Act has been instituted.

[Section 9 of A.P.G.T. Act, 1962]

1.11 Exemption

The State Government may, by general or special order and subject to specific condition, if any, exempt, in the public interest, any owner or class of owners from the operation of all or any of the provisions of this Act.

[Section 10 of APGT Act, 1962]

Note:-

In exercise of the said power, the State Government has exempted the owners of tourist vehicle (motor cars, mini buses) registered in any other State in India chartered by tourists and visiting this State under the authority of permit granted under sub-section (7) of section 63 of M.V.T. Act, 1939 by the State Transport Authority of such other

state, from payment of tax leviable on the passengers under the Assam Passengers and Goods Taxation Act, 1962 vide Notification No. FTX.232/74/48 dtd.2.8.1976.

Country boats with maximum loading capacity of 10 passengers or 10 quintals of goods have also been exempted from the operation of this Act with effect from the date of the coming into force of this Act.

1.12 Recovery of arrear of tax

Arrear of tax or penalty under this Act shall be recoverable as an arrear of land revenue.

[Section 12 of APGT Act, 1962]

1.13 Restrictions on the use of taxable vehicles in certain case.

No taxable vehicle shall be plied in the State

(a) in case any tax or penalty payable in respect thereof remain unpaid for more than fifteen days, until such tax or penalty is paid or

(b) in case the returns required by section 6 have not been submitted, until the returns are submitted.

If this owner proves to the satisfaction of the prescribed authority that the failure to submit the returns was not deliberate, exempt such vehicle from the operation of this section.

[Section 17 of APGT Act]

1.14 Appeal to the prescribed authority

Any owner objecting to an order passed under the A.P.G.T. Act may appeal to the Assistant Commissioner of Taxes (Appeals) against such an order. Fee for such an appeal is Rs.3/- and payable in court fee stamps.

[Section 18 of APGT Act and Rule 31 of APGT Rules,1962]

1.15 Revision by Commissioner.

The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any authority is prejudicial to the interest of revenue , he may, after giving the owner an opportunity of

being heard and after making such enquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or canceling the assessment and directing a fresh assessment.

1.16 Appeal to the Board of Revenue

Any owner objecting to an order passed in appeal by the Assistant Commissioner of Taxes (Appeals) or passed in revision by the Commissioner of Taxes may appeal to the Assam Board of Revenue with a fee of Rs.25/- payable in court fee stamps.

[Section 20 of the APGT Act, 1962]

1.17 Offences and penalties

Whoever (a) fails to pay the tax due from him within the prescribed period, or (b) fraudulent or willfully evades the payment of any tax due under this Act or (c) allows any passenger to travel without a ticket or goods to be carried without issuing a receipt in a taxable vehicle.

(d) Obstructs any prescribed authority from making entry and inspection

(e) Uses any taxable vehicle in contravention of section 17 or

(f) Contravenes any other provision of this Act or the rules made thereunder shall be liable, on conviction, to a fine which may extend to one thousand rupees and when the offence is a continuing one on a subsequent conviction to a fine not exceeding twenty five rupees for each day of the continuance of the offence.

(2) No court shall take cognizance of any offence under this Act or rules framed thereunder, except on a complaint in writing by the prescribed authority, and no court inferior to that of a Magistrate of the First class shall try any such offence.

[Section 22 of the A.P.G.T. Act, 1962]

1.18 Powers to compound offences

The prescribed authority may, at any time, accept from any person who has committed an offence under section 22, by way of composition of offence, a sum of money not exceeding one thousand rupees or double the amount of tax involved, whichever is greater, in addition to the tax to be recovered.

[Section 23 of the APGT Act, 1962]

1.19 Refunds

The prescribed authority shall, in the prescribed manner refund to an owner applying in this behalf, any amount of tax paid by such owner in excess of the amount due from him under this Act.

[Section 26 of the APGT Act, 1962]

1.20 Mode of payment or adjustment of refund

Payment or adjustment of refund shall be made in accordance with the provisions of rule 25 or rule 26 of the A.P.G.T. rule 26.

1.21 Register of refund

A Register of refund shall be maintained by the assessing authority in Form APGT 16 wherein particulars of all applications for refund and the orders passed thereon shall be entered.

[Section 27 of the A.P.G.T. Act, 1962]

1.22 Adjustment of refund

When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the assessing authority shall set off the amount to be refunded or any part of the amount against the tax, if any, remaining payable by the claimant.

[Section 26 of the A.P.G.T. Act, 1962]

1.23 Fees

The following fees, besides fees for appeal or revision order, are payable in court fee stamps.

- (a) Upon an application for a certified copy of assessment order, appellate or revisional order etc.
 - (i) application fee 25 paise
 - (ii) authentication fee for every 360 words or part thereof 50 paise
 - (iii) urgent fee of rupee one if the applicant requires copy to be furnished urgently.
 - (iv) An additional fee subject to a minimum of Rs.1 to cater the cost of postage if the applicant wants his copy to be sent by post.

- (v) A searching fee of Rs.1, if the applicant wants a copy of an order or document which is more than one year old.
 - (a) upon a petition for obtaining duplicate copy of certificate of registration-Rs.1
 - (b) upon any miscellaneous petition-50 paise.

CHAPTER-2

AUDIT CHECKS

2.1 Audit of assessment.

While conducting audit of assessment of passengers and goods tax it should be seen ó

- (i) Whether tax has been correctly assessed at the rates prescribed by the Government.
- (ii) In case where the owner opted for payment of tax at lump sum rate whether tax has been realised taking into account the following aspects of the vehicle
 - A. (1) Motor vehicle for the transport of goods on hire
 - (i) Plying area
 - (ii) Pay load
 - (iii) Year of registration i.e. whether the vehicle has completed or not 12 years of existence following registration.
 - B. (2) Motor vehicles for transport of passengers on hire
 - (a) Motor cars and three wheelers.
 - (1) carrying capacity i.e. whether carrying capacity is 4 passengers or more
 - (b) Stage carriage and city bus.
 - (1) Length of the route over which it plies as per permit i.e. whether the length of the route is 40 kilometers or more.
 - (3) In case of payment at lump sum rate whether the owner applied for permission in time and whether payment of tax was made in advance.
 - (4) Whether the owner of any vehicle has been under assessed or has escaped assessment, whether notice has been issued to him within the time prescribed in rule 18 of the A.P.G.T. Rules.
 - (5) Whether penalty has been imposed in case of failure to submit return or to pay tax in time, especially in the case of habitual defaulters.

2.2 Audit of refund.

- (i) Whether application for refund was made in time by the owner.
- (ii) Whether the amounts to be refunded have been worked out correctly and necessary entries have been made in the Register of refund.
- (iii) Whether the refund order were issued by the appropriate authority
- (iv) Whether adjustment of the amount of tax paid in excess has been made to the extent admissible.

2.3 Fees

Whether various fees have been realised at the correct rates.

2.4 General

- (i) whether all relevant records have been kept upto date and complete in all respects
- (ii) whether reconciliation of the entries in the Daily Collection with the Advice list received from the Treasury/Sub-treasury has been made and discrepancies, if any, taken up with the Treasury officer/Sub-Treasury officer
- (iii) Whether the arrears of tax have been worked out correctly and notices or recovery certificate issued.

APPENDIX

A. C & AG's order regarding periodicity, duration and quantum of audit and extent of G.O. supervision.

B. Rate of road tax etc.

- (1) Notification No.LG/42/99/51 dt.9.5.2002
- (2) Circular No.TMV/255/2002/164 dt.12.6.2003
- (3) Circular No.TMV/255/2002/174 dt.29.7.2003
- (4) Notification-LG/42/99/88 dt.17.5.2005
- (5) Circular No.CST/MV/2005/11 dt.30.5.2005
- (6) Circular No. RT/16031/6/2005-7 dt.14.11.2005
- (7) Circular No.RT/16031/6705-7 dt.24.1.2006
- (8) Circular No.TM/187/2005/30 dt.17.2.2006

C. A.P.G Tax

- (1) No.TMV-274/2001/10 dt.7.11.2001
- (2) No.TMV-274/2001/15 dt.28.11.2001

A- C.A.G's order regarding periodicity, duration and quantum of audit and extent of G.O. supervision etc.

Periodicity - Annual

Supervision by Gazetted officer-50%

Authority-C&AG's Letter No.1320 Rev A/8-73 dt.5.3.73

B- Devolution of duties of members of State Receipt Audit Parties as per C&AG's confidential letter No.252-Rec-A-IV/8 (10-84/GR I dt.28.2.84

I. Audit officer/Senior Audit Officer-

- 1) Review of items marked with asterisk and discussion of outstanding local Audit Report para.
- 2) Allocation of work to Assistant Audit Officer /Section Officer, Auditor to enable cross check with records in Motor vehicles Registration Offices.
- 3) Payment of passengers and goods tax in lump sum in excess of Rs.5000.

II. Assistant Audit Officer/Section Officer

- 1) Audit of assessment files relating to passengers and goods tax based in freight/seating capacity of vehicle or weight other than compound rate or lump sum payments including assessment of such tax on stage and contract carriage.
- 2) Payment of passengers and goods tax at compounded rates or as lump sum above Rs.1000 and below Rs.5000 (or such limits as the Audit Officer may fix to ensure that 50 percent of such payment are audited by Assistant Audit Officer/Section Officers.
- 3) Audit of register and files delaying with recovery, remittance and demand of fees, penalty etc. under National, Zonal or Bilateral permit Scheme including watching and checking recoveries and dues from other states and finding defects in the system.
- 4) Audit of files dealing with levy of fines, penalties or composition fees, appeal fees, refund and exemption.

III. Auditors

1. Check of 10 percent of recoveries posted in D&C and such registers with payment documents or treasury records e.g. challan.
2. Check of various registers and relevant records.
3. Payment of passengers and goods tax compounded or made in lump-sum where amount does not exceed Rs.1000. (Audit Officer may raise or lower this limit to ensure that 25 percent of such payments are audited by Auditors.

NOTIFICATION

The 9th May 2002

No. LGL.42/99/51 : The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

318 THE ASSAM CAZATTE EXTRAORDINARY , MAY 10, 2002

ASSAM ACT NO.XII OF 2007

(Received the amend of the Governor on 1st May, 2002)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT) ACT,2002

AN

ACT

Further to amend the Assam Motor vehicles Taxation Cat, 1936.

Preamble	Whereas it is expedient further to amend the Assam Motor vehicles taxation Act, 1936, hereinafter referred to as the principal Act, kin the manner hereinafter appearing ;	Assam Act No. IX of 1936
	It is hereby enacted in the Fifty-third 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, 2002. (2) It shall have the like extent as the principal Act. (3) It shall come into force at once.	
Insertion of new section 5 A	1. In the principal Act, after section 5, the following new section 5A shall be inserted, 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 5(five) only per day for every day of such delayed paymentö	
Substitution of Schedule	3. In the principal Act, for the existing Schedule as appended vide the Assam Motor Vehicles Taxation (Amendment) Act, 1999, the following Schedule shall be substituted namely.	

(See Section 4,4A (3) and 1 A (4))

One Time Tax on personalised vehicles

Article No.	Designation of vehicles	Rate of one Time Tax
1. (A)	New personalised 4 (four) Wheeler vehicles.	
(a)	Original cost price upto Rs.3.00 lakhs	2% of the original cost.
(b)	Original cost price upto Rs.7.00 lakhs	3% of the Original cost
(c)	Original cost price above Rs.7.00 lakhs	5% of the Original cost
(d)	Original cost price above Rs.12.00 lakhs	7% of the Original cost
2.	Old vehicle requiring to be registered in Assam on transfer from another State	One time tax to be fixed after allowing a depreciation at the rates 7% per annum of the tax payable for new vehicle of the same category at the current cost price.

(B) One time tax on personalised Two Wheelers & three Wheelers.

Sl. No.	New vehicle to be registered for the first time	Rate of one time Tax
1.	Less than 65 Kgs unladen weight	Rs.1500.00
2.	From 65 Kgs to 90 unladen weight	Rs.2500.00
3.	From 90 Kgs unladen weight	Rs.3500.00
4.	More than 135 Kgs.	Rs.4000.00
5.	Three Wheelers.	Rs.3500.00
6.	Trailers /side car attached to 2/3 wheelers	Rs.1000.00
7.	Old vehicle required to be registered on transfer from another State.	One time tax to be fixed after allowing a depreciation at the rates 7% per annum of the tax payable for new vehicle of the same category at the current cost price.

(C) Refund of one time tax on Removal or Cancellation of Registration takes place after Registration.

Personalised 2.3 and 4 Wheeler vehicle, registered in Assam but permanently transferred out of Assam 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 of deduction of 2 percent of the tax paid for the year/years of use in Assam,

II. Passenger vehicles used for Commercial purposes :

	Description of vehicle	Annual Tax	Quarterly Tax
1.	Passenger carrying capacity of 3 or less persons (three wheelers)	Rs.1000.00	Rs.250.00
2.	Passenger carrying capacity of 4 persons to 6 persons (three wheelers)	Rs.2000.00	Rs.500.00
3.	4 wheelers vehicle with passenger carrying capacity of 6 or less persons licenced to operate in one city or region.	Rs.2750.00	690.00
4.	4 wheelers vehicles with passenger carrying capacity of 6 or less and licenced to operate all over the State.	Rs.5000.00	Rs.1250.00
5.	Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs.6000.00	Rs.1500.00
6.	Vehicles with passengers carrying capacity of 13 to 30 persons	Rs.8000.00	Rs.2000.00
7.	Vehicles with passengers carrying capacity of more than 30 persons.	Rs.7500.00 + Rs.90.00 for every seat above 30.	Rs.1875.00 + Rs.23.00 for every additional seat above 30.
8.	Omni Tourist Bus	Rs.14,000.00	Rs.3500.00
9.	Deluxe Express Buses with passengers carrying capacity more than 30 (As specified by Govt. in the Transport Department's Notification No. TMV. 251/97/01, dt.16.12.97).	Rs.10,000.00 Rs.100.00 for every seat above 30.	Rs.2500.00 Rs.25.00 for every additional seat above 30.
10.	All Assam Super Deluxe contract carriage	Rs.30,500.00	Rs.7625.00

III. TRACTORS :

	Description of vehicle	Annual Tax	Quarterly Tax
1.	Not exceeding 2 M.T.	Rs.600.00	Rs.150.00
2.	Exceeding 2 M.T. but not exceeding 5 M.T.	Rs.1200.00	Rs.300.00
3.	Exceeding 5 M.T.	Rs.2000.00	Rs.500.00
IV. Trailers drawn by Tractors Jeep etc.			
1.	Light Trailer	Rs.600.00	Rs.150.00
2.	Medium Trailer	Rs.1500.00	Rs.375.00
3.	Heavy Trailer	Rs.2500.00	Rs.675.00
V.	Mechanical Crane Mounted on Motor Vehicles :		
1.	Not exceeding 3 M.T.	Rs.2000.00 or 0.25% of the cost of the Crane, which ever is higher.	Rs.500.00 or 0.0625% of the cost of the Crane which ever is higher.
2.	Exceeding 3 M.T. but not exceeding 5 M.T.	Rs.4000.00 or 0.25% of the cost of the Crane, which ever is higher.	Rs.1000.00 or 0.0625% of the cost of the Crane which ever is higher.
3.	Exceeding 5 M.T.	Rs.4000.00 & Rs.500.00 for every tax excess of 5 M.T. or 0.25% of the cost of the Crane, whichever is higher.	Rs.1000.00 & Rs.125.00 for every tax excess of 5 M.T. or 0.0625% of the cost of the Crane, whichever is higher.

IV. Vehicles used for carriage of goods on hire

	Description of vehicles	Annual Tax	Quarterly Tax
1.	Authorized to carry 1 MT or less	Rs.1750	Rs.410.00
2.	Exceeding 1 MT to 3 MT	Rs.2500.00	Rs.875.00
3.	Exceeding 3 M.T. to 9 M.T.	Rs.3500.00 & Rs.700.00 for every additional I.M.T. above 3 M.T.	Rs.875.00 & Rs.175.00 for every additional I.M.T. above 3 M.T.
4.	Exceeding 9 M.T.	Rs.8000.00 & Rs.200.00 for every additional I.M.T. above 9 M.T.	Rs.2000.00 & Rs.50.00 for every additional I.M.T. above 9 M.T.
5.	Authorised to carry 12 M.T. & above	Rs.10,000.00 & Rs.300.00 for every additional I.M.T. above 12 M.T.	Rs.2500.00 & Rs.75.00 for every additional I.M.T. above 9 M.T.

VII. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for conveyance of goods :-

1. The Tax payable under Art.II
2. The Tax payable under Art.II

VIII Any other Transport Vehicle

Amount rate of Road Tax P.M.

Any other Transport vehicle not covered under any category above such as Dumper, Excavator, camper Van, Trailer Cash Van, Mobile Canteen, Mobile workshop, Mobile Clinic, Fork lift, Tow-Truck, Rig etc. 1.5% of the cost of the chassis /vehicle.

S.K. SINHA
GOVERNOR OF ASSAM

K.D. PHUKAN,
Secretary to the Govt. of
Assam,
Legislative Department

No.TMV-255/2002/164

:Dated. Dispur, the 12th June/2003

To,

*The Joint Commissioner of Transport, Assam,
Housefed Complex, Dispur, Guwahati-6.*

Subject:- Permit fees on different categories of permit levied under Rule 46(B) of the A.M.V. Rules 2003-matters relating to.

Ref:- No. CST/MV/4/2000/1373 dtd.28th May/2003.

Sir,

I am directed to refer to your above communication and to say that the Govt. have accepted the suggestion for modification of the process of levying Permit fees for issue of permits and the amendment to the Rules will be taken up in due course.

In the meantime you are allotted to act as per your suggestion as mentioned below with immediate effect.

- (i) Duration of issue of special Permits extended upto a maximum period of 30 days and permit fee for special permit retained at Rs.100/-.
- (ii) Interstate Permits issued above 30 days but not exceeding 60 days is including with a permit fee@ Rs.150/-
- (iii) Interstate Permits above 60 days but not exceeding 4 months is included with a permit fee 250/-

Yours faithfully,

Joint Secretary to the Govt. of
Assam Transport Department

No.TMV-255/2002/174

:Dated. Dispur, the 29th July/2003

To,

The Dist. Transport Officer Kokrajhar,

Sub:- Assam Motor Vehicle Rules-2003.

Sir,

I am directed to say that as per the Assam Motor Vehicle Rules, 2003, the following licences are to be issued by the Dist. Transport Officer.

1. For setting up of model driving training institutes.
2. licence for Motor Vehicle repairing Garage.

It is emphasized upon you to ensure that the applicant for the above categories of licence has proper infrastructures for setting up of model driving training institute and the applicant has employed technically qualified persons for repairing of vehicles in the Garage. Indiscriminate issue of licences for setting up of driving training institutes may likely to jeopardize the objective for which the Rules have been framed. You are, hereby, requested to take action as follows :-

1. Before granting a licence for establishment of driving training institute after obtaining application and the details, the applications should be sent to Govt. for scrutiny and approval.
2. for the applicants for establishment of garage you must ensure personally that the applicant has employed technically qualified persons and before issue of licence you should obtain prior approval of the Commissioner of transport, Assam.

Yours faithfully,

Joint Secretary to the Govt. of Assam
Transport Department

NOTIFICATION

The 17TH May, 2005

No.LGL.42/99/88-The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

1660 THE ASSAM GAZETTE, EXTRAORDINARY, MAY 19,2002

Assam Act No. XXVI of 2005

(Received the assent of the Governor on 13th May, 2005)

THE ASSAM MOTOR VEHICLES TAXATION (AMENDMENT)

ACT, 2005

AN

ACT

Further to amend the Assam Motor Vehicles Taxation Act,1936.

Preamble

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

Assam
Act No.
IX of
1936

It is hereby enacted in the Fifty-sixth 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) Bill, 2005
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Substitution of
Schedule

2. In the principal Act, for the existing Schedule the following Schedule shall be substituted, namely:-

“SCHEDULE”

(See Section 4,4A (3) and 4 A(4))

One Time Tax on personalized vehicles

<u>Article No.</u>	<u>Description of vehicles</u>	<u>Rate of One Time Tax for 15 years</u>	<u>Tax for every 5 years after 15 years</u>
1.(A)	New personalized 4(four) Wheeler vehicles.		
(a)	Original cost price upto Rs.3.00 lakhs	3% of the original cost	Rs.5,000/-
(b)	Original cost price upto Rs.15.00 lakhs	4% of the Original cost	Rs.7,000/-
(c)	Original cost price upto Rs.15.00 lakhs	5% of the Original cost	Rs.10,000/-
(d)	Original cost price upto Rs.20.00 lakhs	7% of the Original cost	Rs.12,000/-
2.	Old vehicle requiring to be registered in Assam on transfer from another State	One time tax to be fixed after allowing a depreciation at the rates 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.	

Note:- Personal vehicles of the officers of the Armed forces and central Govt/Undertaking, who are coming to the State Temporarily on transfer are exempted from payment of tax, provided he has paid the one time tax of the vehicle in other State.

(B) One time tax on personalized two Wheelers & three wheelers.

Sl.No.	New vehicle to be registered for the first time	Rate of one time Tax for 15 years	Tax for every 5 years after 15 years
1.	Less than 65 Kgs unladen weight	Rs.1500.00	Rs.500/-
2.	From 65 Kgs to 90 Kgs unladen weight	Rs.2500.00	Rs.700/-
3.	From 90 Kgs to 135 Kgs unladen weight	Rs.3500.00	Rs.1000/-
4.	More than 135 Kgs.	Rs.4000.00	Rs.1000/-
5.	Three Wheelers.	Rs.3500.00	Rs.1000/-
6.	Trailers/side car attached to 2/3 wheelers	Rs.1000.00	

7. Old Vehicle, required to be One time tax is to registered on transfer from another State. Be fixed after allowing a depreciation of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.

(C) One time tax for 3(three) wheeled commercial vehicles (Passenger & Goods Vehicle) for a period of ten years along with the permit to run for 5 years (Optional). After expiry of 10 years annual tax applicable at that time will be applicable .

(i) New vehicles to be registered in the State for the first time. 10% of the original cost of the vehicle.

(ii) Existing old vehicles and old vehicle requiring to pay the one time tax on transfer from another State from other district or on conversion. One time tax to be fixed after allowing a depreciation at the rate of 70% per annum of the tax payable for a new vehicle of the same category at the current cost price subject to maximum depreciation of 21%.

(D) Refund of one time tax on Removal or Cancellation of Registration takes place after Registration.

(i) Personalised 2, 3 and 4 Wheelers vehicles, registered in Assam but permanently transferred out of Assam or on cancellation of registration, the one time tax paid for the said motor vehicle shall be entitled to claim a refund at the rate of deduction of 7% of the year/years of use in Assam.

(ii) No refund of one time tax paid by the wheeler commercial vehicles will be allowed.

(II) Passenger vehicle used for Commercial purposes :

<u>Description of vehicle</u>	<u>Annual Tax</u>	<u>Quarterly Tax</u>
1. Passenger carrying capacity of 3 or less persons (three wheelers)	Rs.1000.00	Rs.300.00
2. Passenger carrying capacity of 4 persons to 6 persons (three wheelers).	Rs.2000.00	Rs.600.00
3. 4 wheelers vehicle with passenger carrying capacity of 6 or less persons licenced to operate in one city or region.	Rs.2750.00	Rs.750.00
4. 4 wheelers vehicles with passenger carrying capacity of 6 or	Rs.5000.00	Rs.1350.00

less and licenced to operate all the State.		
5. Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs.6000.00	Rs.1600.00
6. Vehicles with passengers carrying capacity of 13 to 30 persons.	Rs.8000.00	Rs.2200.00
7. Vehicles with passengers carrying capacity of more than 30 persons.	Rs.8000.00+Rs.90.00 for every seat above 30.	Rs.2200.00 + Rs.23.00 for every additional seat above 30.
8. Omni Tourist Bus	Rs.14,000.00	Rs.3500.00
9. Deluxe Express Buses with passengers carrying capacity more than 30 (As specified by Govt. in Transport Department's Notification No. TMV. 251/97/01, dt.16.12.1997).	Rs.10,000.00 + Rs.100.00 for every seat above 31.	Rs.2500.00 + Rs.25.00 for every additional seat above 31.
10. All Assam Super Deluxe contract carriage	Rs.50,000.00	Rs.12,500.00

(II) TRACTORS :

<u>Description of vehicle</u>	<u>Annual Tax</u>	<u>Quarterly Tax</u>
1. Not exceeding 2 M.T.	Rs.600.00	Rs.150.00
2. Exceeding 2 M.T. but not exceeding 5 M.T.	Rs.1200.00	Rs.300.00
3. Exceeding 5 M.T.	Rs.2000.00	Rs.500.00

IV. Trailers drawn by Tractors Jeeps etc.

1. Light Trailer	Rs.600.00	Rs.150.00
2. Medium Trailer	Rs.1500.00	Rs.375.00
3. Heavy Trailer	Rs.2500.00	Rs.675.00

V. Mechanical Crane Mounted on Motor vehicles:

1. Not exceeding 3 M.T.	Rs.3000.00	Rs.850.00
2. Exceeding 3 M.T. but not exceeding 5 M.T.	Rs.5000.00 or 0.25% of the cost of the Crane, which ever is higher.	Rs.1350.00 or 0.0625% of the cost of the Crane whichever is higher.
3. Exceeding 5 M.T.	Rs.5000.00 + Rs.500.00 for every Ton in excess of MT or 0.25% of the cost of the Crane whichever is higher.	Rs.1350.00 + Rs.125.00 for every ton in excess of 5MT or 0.25% of the cost of the Crane, whichever is higher.

IV. Vehicles used for carriage of goods on hire

	<u>Description of vehicle</u>	<u>Annual Tax</u>	<u>Quarterly Tax</u>
1.	Authorised to carry 1 MT or less	Rs.1750.00	Rs.500.00
2.	Exceeding 1 MT to 3 MT	Rs.3500.00	Rs.1000.00
3.	Exceeding 3 M.T. to 9 M.T.	Rs.3500.00+	Rs.1000.00+
		Rs.700.00 for every additional 1 M.T. above 3 M.T.	Rs.175.00 for every additional 1 M.T. above 3 M.T.
4.	Exceeding 9 M.T.	Rs.8000.00 +	Rs.2200.00
		Rs.200.00 for every additional 1 M.T. above 9 M.T.	+Rs.50.00 for every additional 1 M.T. above 9 M.T.
5.	Authorised to carry 12 M.T. & above	Rs.10,000.00 +	Rs.2800.00 +
		Rs.300.00 for every additional 1 M.T. above 12 M.T.	Rs.75.00 for every additional 1 M.T. above 9 M.T.
VII	Ambulances & dead body Carrying Van	Rs.3000.00	Rs.750.00

VIII. VEHICLES USED PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR PERSONAL LUGGAGE AND PARTLY FOR CONVEYANCE OF GOODS :-

1. The Tax payable under Art. II
2. The Tax payable under Art. VI

IX Any other Transport Vehicle

Annual Rate of Road Tax

Any other Transport vehicles not covered under any category above such as Dumper, Excavator, Camper Van, Trailer Cash Van, Mobile Canteen, Mobile workshop, Mobile Clinic, Fork lift, Tow-Truck, Rig Mobile (MV), Cementing unit etc.

1.5% of the cost of the chassis/vehicle.
Note:- The cost of old chassis /vehicles liable to pay tax will have to be assessed as per guidelines issued by Government and the cost of the chassis/vehicle once assessed will continue till the vehicle is disposed off.

THE ASSAM GAZETTE, EXTRAORDINARY, MAY 19, 2005 1665

Note:-In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period to the coming into force of the notification issued under the provisions of the Assam Motor vehicles Taxation Act,1936 at such rates as were applicable to such vehicles from time to time.

MOHD. A. HAQUE,

Secretary to the Govt. of
Assam,
Legislative Department.

No. CST-MV/31/2005/11/2072-73 dated Ghy. the 30th May 2005

To

1. The District Transport Officer (All).

í í í í í í í í í í í í í í í

2. The Deputy Commissioner, In Charge, M.V. Branch,
N.C. Hills, Haflong.

Subject :- Mobilisation of Resources on Augmentation of Revenue .

Ref:- This office letter No.CST-MV/13/98, dtd.25.05.98 and CST-MV/13/98/2700, dtd.05.04.1999.

Sir,

As you are aware that time and again the Govt. has impressed upon to improve the State financial position and emphasized on utilisation of all resources for augmentation of revenue available in the respective departments are mobilized timely and effectively observing the procedures and methods permissible under the law.

It may be mentioned that, apart from realization of revenue from Motor Vehicles in the shape of Taxes and fees etc, there are more ample scope for earning of revenue in the Transport Department, if all the revenue oriented provisions of the M.V. Act & Rules are exercised and resorted to.

With a view to augmentation of revenue by way of bringing the Dealer as envisaged and defined u/s 2(8) of the M.V. Act, 1988, an instruction was communicated to you followed by a reminder under reference as early as on 1998 & 1999 prior to the AMV Rules, 2003 came into effect. But it has been observed painfully that the undersigned is still in dark the action initiated in pursuance to the said instructions.

However, the A.M.V. Rule, 2003 has come into force w.e.f. 01.04.2003, where provision for Trade Licences for M.V. Repairing Centres, Construction of bodies for All Types of Vehicles, Weigh Bridge and dealer has been envisaged and Fees for the grant and Renewal of Trade Licence has also been prescribed under Rule 112 of the A.M.V. Rules, 2003.

I would therefore request you to let the under signed know if the said provisions of the Rule has been made applicable in your jurisdiction in respect of the person engaged in the nature of business specified thereon and furnished a report showing the name and address of the licence and the amount of revenue realised against each within fifteen days.

Further, if no action has been initiated yet I am to request you to start the process to identifying all the Persons/Firms engaged in the business of Motor Vehicle Repairing Centre, construction of bodies for all Types of vehicles, Weigh Bridge and dealers within your jurisdiction and submit a detail report to enable the

undersigned to assess the revenue potentiality from those sources and to give a lead in this direction to initiate further necessary action in this regard.

Please note that the whole identifying process should be completed within a period of fifteen days invariably.

Yours faithfully,

Commissioner of Transport
Assam, Guwahati-6

To,

1. The Commissioner of Transport, Assam
Housefed Complex, Dispur, Guwahati
2. All District Transport Officers

Subject :- Clarification and guidelines on the Assam Motor vehicle Taxation (Amendment) Act,2005.

Ref:- Govt. Notification No.LGL.42/99/88 dated 17/5/2005.

Sir,

With reference to the above, I am directed to provide herewith the following clarification and guidelines on the Assam Motor Vehicle Taxation (amendment) Act,2005.

<u>Sl. No.</u>	<u>Clause No.</u>	<u>Clarification & Guidelines</u>
1.	1(c)	The payment of One Time Tax for 10 years by three Wheelers is Optional, but they should be motivated to do so.
2.	III	The term -MTø appears is applicable in terms to the ULW only.
3.	IV	(a) Light Trailer is equivalent to the ULW upto 2 MT. (b) Medium Trailer is equivalent to the ULW from 2MT to 5MT (c) Heavy Trailer is equivalent to the ULW from 5 MT and above.
4.	IX	(I) Includes both Transport & Non-Transport vehicle. (II) Annual rate tax @ 1.5% is leviable on the Present cost of the vehicle as a whole. Any Permanent mounting or fitting of equipment of Chassis is liable for taxation as single (whole) unit. (III) For assessment of value of a old vehicle, on the present cost of the same vehicle depreciation @ 7% per annum on reducing balance method is allowed. (IV) For assessment of value of a old vehicle which is out of manufacture of obsolete etc. and in absence of their present cost price, the initial purchase price (vide invoice) may be taken as cost for assessment of tax. No depreciation shall be allowed for such cases. (V) For assessment of value of a old vehicle, for the vehicle for which neither the present cost nor the initial cost is available the cost shall be evaluated by a committee constituted for each district by the Commissioner of Transport, Assam. Commissioner Transport of Assam shall also act as appellate authority in this respect,

You are requested to take action accordingly.

Yours faithfully,

(P.C. Sharma)
Additional Chief Secretary to the Govt. of Assam,
Transport Department, Dispur.

Government of India
Ministry of Shipping, Road Transport & Highways
Department of Road Transport & Highways

**Transport Bhawan,
Parliament Street,
New Delhi-110001.**

No.RT-16031/6/2005-T/

14th November 2005

To

The Transport Secretaries of
All State and UTs.

*Subject :- Overloading of vehicle-WP No. NO. 136/2003 in the matter of
Paramjit Bhasin and Qrs. Vs UOI and Ors.*

Sir,

This Department has been writing to the States and Uts regarding the need and urgency of controlling overloading from time to time. This matter has been considered by Honøble Supreme Court of India in the WP No.136/2003 in the case of Paramjit Bhasin and Ors. Vs UOI and Ors where the Honøble Court has categorically held that existence of provision of compounding under Section 200 of Motor Vehicle Act 1988 and issuance of notifications by States in respect of such compounding do not allow fresh commission of the offence by way of continuance of plying of overloaded vehicle after payment of the fine. In order words the Honøble Court has held excess load detected needs to be offloaded before allowing overloaded vehicle to proceed further.

2. A copy of the judgment of the Honøble Supreme Court is enclosed information and strict compliance.

Yours faithfully,

(Ramu Gupta)

Under Secretary to the Govt. of India
Tel: 23717367

Encl: As above.

Government of India
Ministry of Shipping, Road Transport & Highways
Department of Road Transport & Highways

**Transport Bhawan,
Parliament Street,
New Delhi-110001.**

No.RT-16031/6/2005-T/

Dated: 24th January 2006

To

The Transport Secretaries of
All State and UTs.

*Subject :- Overloading of vehicle-WP No. NO. 136/2003 in the matter of
Paramjit Bhasin and Qrs. Vs UOI and Ors.*

Sir,

I am directed to say that this Department has been receiving representations from various transport organizations alleging continuance of the offence of overloading despite Honøble Supreme Court's order in the above mentioned write petition.

2. In this context attention is invited to the Department letter of even no dated 14th November 2005, wherein, a copy of the order of Honøble supreme Court was sent. Honøble Supreme Court in its judgment dated 9.11.2005 has categorically held that the excess load detected needs to be offloaded, apart from levying fine/compounding fee, before allowing overload vehicle to proceed further.

3. You are requested to ensure compliance of the above order of Honøble Supreme Court.

Yours faithfully,

(Ramu Gupta)
Under Secretary to the Govt. of India

No. TMV. 187/2005/30

Dated: Dispur, the 17th Feb/2006

To : The Commissioner of Transport, Assam,
Housefed Complex,
Dispur, Guwahati-6.

Subject:- Overloading of vehicles W.P. No. 136/2003 in the matter of Paramjit Bhasin and Ors. Vs. UOI and Ors.

Madam,

I am directed to enclose herewith a copy of Govt. of India's letter No. RT 10031/6/03-T dt. 24th January/06 on the above subject and to request you to take necessary steps to ensure compliance of the above order of Honøble Supreme Court as instructed therein.

Encl:-As above.

Yours faithfully,

Joint Secretary to the Govt. of Assam,
Transport Department, Dispur

No. MV/16/2005/11/STA/1947-52

Dated, Guwahati, the 4th April'06

The District Transport Officer (All Districts)

The District Transport Officer, Kamrup (Enforcement)

The District Transport Officer, Kamrup ()

The District Transport Officer and Secretary, Regional
Transport Authority, Kamrup, Guwahati

The Deputy Commissioner, I/C, M.V.N.C. Hills, Haflong

The Incharge, M.V. Check gate to, Boxirhat/Srirampur/Digharkhal

Subject:- Overloading of vehicles – WP No. 136/2003 in the matter of Paramjit Bhasin and Ors Vs UOI and Ors.

With reference to the subject noted above, please find enclosed herewith a copy of letter No. RT. 16031/6/2005-T dated 14.11.2005 from the Department of Road Transport and Highways, Ministry of Shipping, Road Transport and Highways, Government of India along with its enclosure of the judgment of the Honøble Supreme Court of India in W.P. no. 136/2003 in the case of Paramjit Bhasin and Ors. Vrs. UOI and Ors. for your ready information and strict compliance. I am directed to stated that the Government desired that order the Apex Court is to be adhered to and the Department may act accordingly.

Enclo:- As stated.

**Secretary
State transport Authority
Assam, Guwahati-6**

NOTIFICATION

Dated 7th Novø2001

No. TMV 274/2001/10: In Pursuance of the Rule 11 of the Assam Passengers and Goods taxation Rules, 1962, the lump sum rates of taxes under the A.P.G.T. act, 1962 was modified vide Notification No. FTX. 54/66/68, dated 1/7/68, whereas the Assam Motor vehicles Taxation Schedule has been revised a number of times during the period, the last revision being effected on 21/12/09 there has been no revision of A.P.G. Tax structure since 1968. Hence it is expedient to rationalize the lump sum tax structure of Assam Passengers and Goods Taxes.

Therefore in exercise of the powers conferred by the provision to Section 4 of the Assam passengers and Goods Taxation Act, 1962 read with Rule 11 of the Rules framed thereunder and in modification of the Notification No. FTX. 54/66/68, dt. 1/7/68, the Governor of Assam is pleased to allow owners of under noted classes of taxable vehicles holding permits issued under different provision of the Motor vehicle Act, 1988 by any State Transport Authority or Regional Transport Authority other than the State Transport Authority or Regional Transport Authorities of the Govt. of Assam to pay in respect of every such vehicle a lump sum at the rates specified against each class of taxable vehicle in lieu of tax chargeable under the Act.

<u>Sl. n</u>	<u>Class of Vehicles</u>	<u>Annual Tax</u>	<u>Monthly Tax</u>
A.	Motor vehicles used for carriage of Goods. (ōGoodsö including livestock and anything carried in a taxable vehicle including mineral and mineral ores and petroleum products). On hire plying in the roads of Assam from other states of India and Bhutan.		
1.	Authorised to carry 1 M.T. or less	Rs. 1500.00	Rs. 125.00
2.	Exceeding 1 M.T. to 3 M.T.	Rs. 3000.00	Rs. 250.00
3.	Exceeding 3 M.T. to 9 M.T.	Rs. 3500.00 + Rs. 1000.00 for every additional one M.T. above 3 M.T.	Rs. 295.00 + Rs. 85.00 for every one M.T. above 3 M.T.
4.	Exceeding 9 M.T.	Rs. 8000.00 + Rs. 500.00 for every additional one M.T. above 9 M.T.	Rs. 675.00 + Rs. 45.00 for every additional one M.T. above 9 M.T.

B. Motor vehicles for transport of Passenger on hire.

1.	Passengers carrying capacity of 3 persons or less (three wheelers)	Rs. 900.00	Rs. 75.00
2.	Passenger carrying capacity of 4 persons to 6 persons (three wheelers)	Rs. 1800.00	Rs. 150.00
3.	4 wheelers vehicles with passengers carrying capacity of 6 or less persons. (Authorised to operate in some selected district)	Rs. 2500.00	Rs. 210.00
4.	4 wheelers vehicles with passengers carrying capacity of 6 or less authorized to operate in all over the State.	Rs. 4000.00	Rs. 335.00
5.	Vehicles with passenger carrying capacity of 7 upto 12 persons.	Rs. 5000.00	Rs. 420.00
6.	Vehicles with passengers carrying capacity of 13 to 30 persons.	Rs. 7000.00	Rs. 585.00
7.	Vehicles with passengers carrying capacity of more than 30 persons.	Rs. 7000.00 + Rs. 100.00 for every seat above 30.	Rs. 585.00 + Rs. 9.00 for every seat above 30.

The rates indicated above will take effect from 15/11/2001.

Commissioner and Secretary to the
Government of Assam, Transport
Department

**GOVERNMENT OF ASSAM
TRANSPORT : : DEPARTMENT : : DISPUR
ORDERS BY THE GOVERNOR
NOTIFICATION**

Dated, Dispur, the 28th Nov 2001

No. TMV. 274/2001/15: In exercise of the powers conferred by the provisions of Section 4 of the Assam passengers and Goods Taxation Act, 1962 read with Rule 11 of the Rules framed thereunder and in partial modification of Notification No. TMV. 274/2001/10 dtd. 7.11.2001, the State Government hereby fixes the lump-sum rates of A.P.G. Tax in respect of goods carrying vehicles with capacity exceeding 9 M.T. by substituting prevailing rates specified in column A.4. of the Table notified vide Notification No. TMV. 274/2001/10 dated 7.11.01 by the corresponding entry in column A.4. as follows:-

<u>Class of vehicle</u>	<u>Annual Tax</u>	<u>Monthly Tax</u>
A. Motor vehicles used for carriage of goods on hire plying in roads of Assam from other States of India and Bhutan		
4. Exceeding 9 M.T.	Rs. 10,500.00	Rs. 875.00
	+	+
	Rs.500.00 for every additional one M.T. above 9 M.T.	Rs.45.00 for every additional one MT above 9 M.T.

The rates indicated above will come into force with immediate effect.

Sd/-

**P.C. SHARMA,
COMMISSIONER & SECRETARY TO THE GOVT. OF ASSAM
TRANSPORT DEPARTMENT**