The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

1. **The Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) [23rd May, 1974]** published in the Official Gazette, Series I No. 9 dated 30-5-1974.
2. **The Goa, Daman and Diu Motor Vehicles Tax (Amendment) Act, 1976 (Act No. 19 of 1976)** published in the Official Gazette, Series I No.33 dated 11-11-1976, and came into force at once.
3. **The Goa, Daman and Diu Motor Vehicles Tax (Amendment) Act, 1985 (Act No. 5 of 1985)** published in the Official Gazette, Series I No. 52 dated 30-3-1985, and came into force w.e.f. 01-04-1985.
4. **The Goa, Motor Vehicles Tax (Amendment) Act, 1988 (Act No. 5 of 88)** published in the Official Gazette, Series I No. 4 dated 28-4-1988, and came into force w.e.f. 01-05-1988.
5. **The Goa Motor Vehicles Tax (Amendment) Act, 1988 (Act No. 19 of 1988)** published in the Official Gazette, Series I No. 23 dated 12-9-88, and came into force w.e.f. 01-05-1988.
6. **The Goa Motor Vehicles Tax (Amendment) Act, 1990 (Act No. 17 of 1990)** published in the Official Gazette, Series I No. 26 dated 27-9-1990, and came into force at once.
7. **The Goa Motor Vehicles Tax (Amendment) Act, 1993 (Act No. 8 of 1993)** published in the Official Gazette, Series I No. 52 dated 31-3-1993, and came into force w.e.f. 01-04-1993.
8. **The Goa, Daman and Diu Motor Vehicles Tax (Amendment) Act, 1995 (Act No. 7 of 1995)** published in the Official Gazette, Series I No. 52 dated 31-3-1995, and came into force w.e.f. 01-04-1995.
9. **The Goa, Daman and Diu Motor Vehicles Tax (Amendment) Act, 1995 (Act No. 10 of 1995)** published in the Official Gazette, Series I No. 4 dated 28-4-1995, and came into force w.e.f. 16-08-1994.
10. **The Goa Motor Vehicles Tax (Amendment) Act, 1997 (Act No. 7 of 1997)** published in the Official Gazette, Series I No. 52 dated 31-3-1997, and came into force w.e.f. 01-04-1997.
11. **The Goa Motor Vehicles Tax (Amendment) Act, 1998 (Act No. 13 of 1998)** published in the Official Gazette, Series I No. 52 dated 31-3-1998, and came into force w.e.f. 01-04-1998.
12. **The Goa Motor Vehicles Tax (Amendment) Act, 2000 (Act No. 4 of 2000)** published in the Official Gazette, Series I No. 6 dated 11.5.2000, and came into force w.e.f. 05-11-1999.
13. **The Goa Motor Vehicles Tax (Amendment) Act, 2003 (Act No. 16 of 2003)** published in the Official Gazette, Series I No. 7 dated 19.5.2003, and came into force at once.
14. **The Goa Motor Vehicles Tax (Amendment) Act, 2004 (Act No. 18 of 2004)** published in the Official Gazette, Series I No. 21 dated 24-8-2004, and came into force at once.

15. **The Goa Motor Vehicles Tax (Amendment) Act, 2005 (Act No. 17 of 2005)** published in the Official Gazette, Series I No. 29 dated 21-10-2005, and came into force at once.

16. **The Goa Motor Vehicles Tax (Amendment) Act, 2008 (Act No. 8 of 2008)** published in the Official Gazette, Series I No. 5 dated 7-5-2008, and came into force at once.

17. **The Goa Motor Vehicles Tax (Amendment) Act, 2012 (Act No. 9 of 2012)[22-8-2012]** published in the Official Gazette, Series I No. 21(Extraordinary-2) dated 27-8-2012, and came into force at once.

18. **The Goa Motor Vehicles Tax (Amendment) Act, 2013 (Act No. 18 of 2013) [28-5-2013]** published in the Official Gazette, Series I No. 8(Extraordinary-4) dated 29-5-2013, and came into force [1][w.e.f. 1st day of August,2013].

19. **The Goa Motor Vehicles Tax (Amendment) Act, 2014 (Act No. 1 of 2014) [17-2-2014]** published in the Official Gazette, Series I No. 46 (Extraordinary) dated 19-2-2014, and came into force w.e.f. 1st day of August, 2013.

20. **The Goa Motor Vehicles Tax (Amendment) Act, 2015 (Act No. 17 of 2015) [16-9-2015]** published in the Official Gazette, Series I No. 26 (Extraordinary No.2) dated 29-9-2015, and came into force w.e.f. 7th day of July, 2015.

21. **The Goa Motor Vehicles Tax (Amendment) Act, 2016 (Act No. 21 of 2016) [15-9-**2016] published in the Official Gazette, Series I No. 24 (Extraordinary No.2) dated 21-9-2016, and came into force at once.

22. **The Goa Motor Vehicles Tax (Amendment) Ordinance No.1 of 2017)** published in the Official Gazette, Series I No. 3 (Extraordinary) dated 24-4-2017, and came into force at once

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GOVERNMENT OF GOA, DAMAN AND DIU

Law and Judiciary Department

Notification

LD/Bill/16/74

The following Act passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the Administrator of Goa, Daman and Diu on 23rd May, 1974 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 24th May, 1974.

The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

(Act No. 8 of 1974) [23rd May, 1974]

An

Act

to consolidate and amend the law relating to the taxation of Motor Vehicles in the Union territory of Goa, Daman and Diu and to provide for certain other matters.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows:—

1. Short title, extent and commencement.— (1) This Act may be called the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

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

2. Definitions.— In this Act, unless the context otherwise requires,—

(1) "Government" means the Administrator of the Union territory of Goa, Daman and Diu appointed by the President under Article 239 of the Constitution;

(2) "prescribed" means prescribed by rules made under this Act;

(3) "quarter" means a period of three months commencing on the first day of April, the first day of July, the first day of October or the first day of January, of each year; and the term "quarterly" shall be construed accordingly;

(4) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939; (Central Act of 1939).

(5) "tax" means a tax imposed under this Act;

(6) "Taxation Authority" or "Authority" means such officer or authority as the Government may, by notification in the Official Gazette, appoint to be the Taxation Authority for the whole of the Union territory or for any area for the purposes of this Act, and more than one officer or authority may be appointed for the whole of the Union territory or for any area;

(7) "tax licence" means a licence issued under section 5 indicating therein the rate at which the tax is leviable and the periods for which the tax has been paid;

(8) "tax token" means a token issued under section 5 indicating therein that the amount of tax has been paid, and includes a fresh tax token issued in place of the original token under this Act;

[2][(8a) "transport vehicles" means public service vehicle, a goods carriage, an educational institution bus or a private service vehicle.]

(9) "Union territory" means the Union territory of Goa, Daman and Diu;

(10) "year" means the financial year;

(11) other words and expressions used but not defined in this Act, shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1939. (Central Act 4 of 1939).

3. Levy of tax.— (1) A tax shall be leviable [3][on every motor vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'A' to this Act, and on every motor vehicle other than transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'B' to this Act] as the Government may, by notification in the Official Gazette, specify:

[2] Inserted by the Amendment Act 7 of 1997.
[3] Substituted by the Amendment Act 7 of 1997.

Provided that in the case of motor vehicles kept by a dealer in or manufacturer of, such vehicles for the purposes of trade, the tax shall be payable by such dealer or manufacturer on such vehicles which under the rules made under the Motor Vehicles Act, 1939, have been permitted to be used on the road whether under a trade certificate or under a temporary registration. (Central Act 4 of 1939).

Provided also that the Government may, in respect of any motor vehicle or class of vehicles prescribed by rule or order that tax in respect of such vehicle or class of motor vehicles shall be levied for periods less than a quarter for which such vehicle or class of vehicles has been kept for use in the Union territory and whereupon tax shall be paid in respect of such vehicles or class of vehicles at such rate as may be prescribed for periods less than a quarter, so however that it shall not proportionately be in excess of the annual rate.

[4][omitted]

(2) Except during any period for which the taxation authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the Union territory, the registered owner, or any person having possession or control of a motor vehicle of which the certificate of registration is current, shall for the purposes of this Act, be deemed to use or keep such vehicle for use in the Union territory.

(3) [5][In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Goa and any other State Government or in respect of which any special Scheme has been formulated by the Central Government, the levy and collection of tax either in the form of composite fee or otherwise shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement or special Scheme.]

[6][**3-A Levy of Green Tax.—** There shall be levied and collected a cess called "green tax" in addition to the tax levied under this Act, on the motor vehicles suitable for use on road as specified in column (2) of the Table below, at the rates specified in column (3) thereof, for the purpose of implementation of various measures to control air pollution.

[7][TABLE

Sr. No.	Class and age of the vehicle	Rate of cess in rupees
(1)	(2)	(3)
(1)	Vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of Certificate of Registration as per sub-section (10) of section 41 or at the time of	

[4] Third proviso was inserted by the Amendment Act 5 of 1988; thereafter same has been amended in the Amendment Act 19 of 1988. The said proviso omitted by the Amendment Act 7 of 1997.
[5] Sub-section (3) substituted by the Amendment Act 10 of 1995.
[6] Section (3-A) inserted by the Amendment Act 18 of 2004. Thereafter by the Amendment Act 17 of 2005 entries against the Sr. No.2 of the table columns 2 and 3 are substituted.
[7] Table which was earlier amended vide Act No.9 of 2012 substituted vide Amendment Act 18 of 2013

	renewal of fitness certificate issued under section 56 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), as the case may be,—	
	(a) Motor cycle	[8][Rs. 1,100/-
	(b) Auto Rickshaw	Rs. 1,320/-
	(c) Light Motor Vehicle	Rs. 1,760/-
	(d) Light Commercial Vehicle	Rs. 2,200/-
	(e) Medium Motor Vehicle	Rs. 2,640/-
	(f) Heavy Motor vehicle	Rs. 4,400/-]

[9][**3-B. Levy of infrastructure development cess. —** There shall be levied and collected a one-time cess called "infrastructure development cess", in addition to the tax levied under this Act, on a new luxury motor car, at the rate specified below, at the time of it's registration, for the purpose of infrastructure development of the State of Goa.

(i) Motor car priced Rs. 10.00 lakhs and upto Rs. 20.00 lakhs — Rs. [10][15,000/-]
(ii) Motor car priced above Rs. 20.00 lakhs and upto Rs. 40.00 lakhs — Rs. [11] [50,000/-]
(iii) Motor car priced above Rs. 40.00 lakhs and upto Rs. 60.00 lakhs — Rs. [12] [1,00,000/-]
(iv) Motor car priced above Rs. 60.00 lakhs — Rs. [13][1,,25,000/-.]

Explanation:— For the purposes of this section, the expression "motor car" shall have the same meaning as assigned to it in clause (26) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), as amended from time to time, and expression "a new luxury motor car" shall mean a newly purchased motor car priced Rs. 10 lakhs or above.]

4. [14]**[Payment of tax.—** (1) The tax levied under section 3 shall be paid in advance a year by every registered owner, or person having possession or control of the motor vehicle and on such payment, he shall be granted a tax licence:

Provided that the tax levied under sub-section (3) of section 3 shall be paid in respect of such vehicles at such rates as may be prescribed for periods less than a quarter:

Provided further that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this section, produce before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter XI of the Motor Vehicles Act, 1988 (Act 59 of 1988).]

5. Issue of tax token and tax licence.— (1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the taxation authority shall determine the amount of tax and issue to the person paying the tax—

(a) a tax token in the prescribed form, indicating therein that such tax has been paid, and

[8] Letters and figures in column (3) substituted by the Amendment Act 21 of 2016
[9] Inserted vide Amendment Act 9 of 2012
[10] Substituted vide Amendment Act 18 of 2013 and thereafter by the Amendment Act 21 of 2016
[11] Substituted vide Amendment Act 18 of 2013 and thereafter by the Amendment Act 21 of 2016
[12] Substituted vide Amendment Act 18 of 2013 and thereafter by the Amendment Act 21 of 2016
[13] Substituted by the Amendment Act 21 of 2016
[14] Section 4 amended by the Amendment Act 5 of 1988, 19 of 1988 and 7 of 1997. Finally by the Amendment Act 18 of 2004 present section substituted which made effective w.e.f. 1st April, 2005.

(b) a tax licence in the prescribed form, indicating therein the rate at which the tax is leviable and the period for which the tax has been paid.

(2) Where a tax licence has already been issued in respect of such motor vehicle, the taxation authority shall, on payment of tax as aforesaid, cause to be made in the tax licence an entry of any such payment.

(3) No motor vehicle liable to tax under section 3, shall be kept in the Union territory, unless the registered owner or the person having possession or control of such vehicle has obtained a tax licence under sub-section (1) in respect of that vehicle.

(4) No motor vehicle liable to tax under section 3 shall be used in a public place unless a valid tax token obtained under sub-section (1) is displayed on the vehicle in the prescribed manner.

[15][(5) Notwithstanding anything contained in the preceding sections, issue of tax token and tax license to the person paying the tax shall not be necessary where the tax is paid [16]{under schedule Part –B of sub-section (1) of Section 3}]:

Provided that, the Taxation Authority shall, on payment of the tax for the life time of the vehicle cause to be made in the Registration certificate of the said vehicles an entry of such payment.]

6. Tax to be paid along with declaration.— (1) Subject to the provisions of this section, every registered owner, or person who has possession or control of a motor vehicle used or kept for use in the Union territory shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration, and shall, alongwith such declaration, pay to the Taxation Authority the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the Union territory, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control of such vehicle liable to the payment of an additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (4) an additional declaration and shall along with such additional declaration (accompanied by the tax token and the tax licence in respect of such motor vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Such owner or person shall, at the time of making payment of tax under sub-section (1), or of the additional tax under sub-section (2), produce before the Taxation Authority a valid certificate of Insurance, in respect of the vehicle which complies with the requirements of Chapter VIII of the Motor Vehicles Act, 1939. (Central Act 4 of 1939).

(4) The declaration under sub-section (1), the additional declaration under sub-section (2), and the special declaration under sub-section (6) shall be in the prescribed form,

[15] Sub-section 5 was inserted by the Amendment Act 5 of 1988.
[16] Substituted in place of words “under the third proviso to sub-section (1) of section 3” by the Amendment Act 7 of 1997.

containing the prescribed particulars, and shall be delivered, after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

(5) On receipt of the additional tax under sub-section (2), the Taxation Authority shall determine the amount of additional tax and shall issue to the registered owner, or person who has possession or control, of the vehicle a fresh tax token in place of the original token, and shall cause an entry of such payment to be made in the tax licence.

(6) The Taxation Authority may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the Authority or officer named in such notice, a form of declaration, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of fourteen days from the date of the service of such special notice.

(7) As soon as the special declaration under sub-section (6) is made, the Taxation Authority shall determine the amount of tax to be paid under this Act, in respect of the vehicle and whenever, in the opinion of the Taxation Authority the amount of tax has not been correctly paid, the Taxation Authority shall inform the owner of the vehicle who is in possession or control of such vehicle to pay the tax as determined by the Taxation Authority.

7. Payment of additional tax.— Where any motor vehicle, in respect of which a tax has been paid, is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the Taxation Authority shall not grant a fresh tax token in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

8. Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicles.— (1) If the tax leviable in respect of any motor vehicles remains unpaid by any person liable for the payment thereof, and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxation Authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax, of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

9. Refund of tax. — (1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the Taxation Authority that the vehicle has not been used during the whole of that period or a continuous part thereof not being less

than one calendar month, a refund shall be made of such portion of the tax subject to such conditions as may be prescribed.

[17][Provided that such a refund shall be made only after adjusting the amount of refund towards the tax payable in the succeeding year.]

(2) Where a motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause it to become a vehicle in respect of which a tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a Registering Authority stating that the vehicle has been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1), on the surrender of the tax token and the amount of tax liable on such vehicle at the lower rate.

[18][(3) Notwithstanding anything contained in sub-sections (1) and (2), where tax has been paid under sub-section (4) of section 4, the registered owner who has paid such tax shall be entitled to a refund of tax at the rate specified [19][in part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1995, to thirty–first March, 1997, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax during the period from April, 1993, to thirty-first March, 1995, the refund shall be at the rates specified in Part 'E' of the Schedule and in case of registered owners who have paid such tax prior to first day of April, 1993, the refund shall be at the rate specified in Part 'F' of the Schedule.] in case of cancellation of registration of vehicle on account of scrapping of [20]{such vehicle due to accident or other causes, or removal of the vehicle to any other State or Union territory on account of transfer of ownership or change of address}.]

10. Destination and Utilisation for the proceeds of tax.— (1) The proceeds of the tax recovered under this Act shall first be credited to the Consolidated Fund of the Union territory and such proceeds, after deducting the expenses of collection not exceeding an amount equal to fifteen percent thereof, shall, after due appropriation made by law in this behalf, be paid to the local authorities as contributions, in such manner as the Government may, from time to time, determine.

(2) The contributions to the local authorities made under sub-section (1) shall be paid in such installments, in such manner and on such dates, as the Government may, after consulting the local authorities concerned, determine.

(3) The contributions made to a local authority under sub-section (1) shall be solely spent on the construction, improvement and maintenance of roads and similar purposes.

11. Exemptions.— (1) All motor vehicles, designed and used solely for agricultural operations on farms or farm lands, shall be exempted from the payment of tax leviable under this Act.

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[17] Inserted by the Amendment Act 17 of 2005.
[18] Inserted by the Amendment Act 5 of 1988.
[19] Originally the words and figures were inserted by the Amendment Act 8 of 1993; thereafter by the Amendment Act 7 of 1995 same are substituted. Finally present entries are substituted by the Amendment Act 7 of 1997.
[20] Words substituted by the Amendment Act 19 of 1988.

(2) The Government may, subject to the provisions of any rule made in that behalf by notification in the Official Gazette exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1) or any motor vehicles belonging to any class of persons, from the payment of the tax.

Explanation:— For the purpose of this section the expression "agricultural operation", means tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out for the purpose of agriculture; but does not include the transportation of persons or materials for the purpose of agriculture or the transportation of agricultural produce.

12. [21]**[Penalty for failure to pay tax.—** If the tax due in respect of any motor vehicle has not been paid as specified in section 4 or section 7, the registered owner or the person having the possession or control thereof shall, in addition to the payment of the tax due, be liable to a penalty, which shall not be less than 25 percent of the tax for the defaulting quarters; provided that the said penalty leviable on tax shall not be charged for the first two months from the start of the financial year.]

13. Arrears of tax, penalty or fine recoverable as an arrear of land revenue.— Any tax, penalty or fine due under this Act and not paid within the time specified for the same may be recovered in the same manner as an arrear of land revenue, and the motor vehicle in respect of which the tax, penalty or fine is due or its accessories may be distrained and sold, whether or not such motor vehicle or accessories are in the possession or control of the person liable to pay the tax, penalty, or fine.

14. Power to seize and detain motor vehicles in case of non-payment of tax.— Without prejudice to the provisions of sections 12 and 13, where any tax due in respect of any motor vehicle has not been paid as specified in section 4 or 7, such officer as may be prescribed, may seize and detain the motor vehicle in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicle is paid.

15. Transport vehicle permit to be ineffective if tax not paid.— Notwithstanding the provisions of the Motor Vehicles Act, 1939, if the tax or any instalment thereof due in respect of a transport vehicle is not paid within the prescribed period the validity of the permit for the vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid. (Central Act 4 of 1939).

16. Appeals.— (1) Any person who is aggrieved by any order of a Taxation Authority under this Act may file an appeal before such person or authority in such manner, within such time, and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be presented.

[21] This section amended 4 times. i.e. Amendment Act 5 of 1988, 19 of 1988, 7 of 1997 and 17 of 2005. By the Amendment Act 17 of 2005 new section (present entries) was substituted.

17. Power of police officer and the Motor Vehicles Department officers.— Any police officer, or officers of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the Government in this behalf, may—

(a) enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or

(b) require the driver of any motor vehicle in any public place, to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle, has been paid.

18. Penalties.— (1) Whoever—

(a) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the Union territory without having paid the amount of the tax, or a additional tax, due in accordance with the provisions of this Act in respect of such vehicle, or

(b) delivers a declaration or additional declaration or special declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in exercise of the powers conferred by clause (a) of section 17 or fails to stop the motor vehicle when required so to do by such officer under clause (b) of that section, shall, on conviction, be punished—

(i) with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle, and which may extend to a sum equal to the annual tax payable in respect of such vehicle, and

(ii) in the event of such persons having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters, and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

(2) The amount of any tax due shall be recoverable as if it were a fine.

19. Other Penalties.— Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall on conviction, be punished with fine which may extend to one hundred rupees, and in the event of such person having been previously convicted of an offence under this Act, with fine which may extend to two hundred rupees.

20. Compounding of offences.— (1) The prescribed officer may either before or after the institution of proceedings for any offence punishable under clause (a) of sub-section (1) of section 18, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time.

(2) On payment by such person of such sum together with the amount of tax, if any, due, such person, if in custody, shall be set at liberty, and if any proceedings in any criminal court have been instituted against such person in respect of the offence the composition shall be deemed to amount to an acquittal, and no further criminal proceedings shall be taken against such person in respect of such offence.

21. Trial of offences.— No court inferior to that of a Magistrate of the second class shall try an offence punishable under this Act.

22. Protection of action done in good faith.— No prosecution, suit or other proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

23. Power to remove difficulty.— If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Government Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary or expedient for removing the difficulty.

24. Power to make rules.— (1) The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing provision, the Government may make rules for all or any of the following matters, namely:—

(a) to prescribe the manner in which and the period within which the tax shall be paid;

(b) to prescribe the form of the tax token and tax licence under section 5;

(c) to prescribe the form of declaration, additional declaration and special declaration the particulars to be stated therein and the time within which the declaration should be delivered under section 6;

(d) to regulate the manner in which refund of tax may be claimed under section 9;

(e) to prescribe the installments of contribution and the manner in which and the dates on which they shall be paid under section 10 and the manner in which the proceeds of tax shall be expended under that section;

(f) to provide for the total or partial exemption from liability to payment of the tax in respect of any class of motor vehicles, or such vehicles, belonging to a class of persons, the time within which the declaration shall be made in respect of such vehicles by such persons, the amount which shall be payable on account of such vehicles and the token which any such vehicle shall carry under section 11, and the manner in which the exemption may be claimed under that section;

(g) to prescribe the amount of penalty payable under section 12, the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section;

(h) to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which an appeal may be filed and the manner in which such appeal shall be heard and decided, under section 16;

(i) to prescribe the rank of officer who may exercise powers under section 17;

(j) to prescribe the manner in which tax token shall be displayed;

(k) to provide for the supply of information regarding payment of tax and prescribe a fee therefor;

(l) any other matter which is required to be, or may be prescribed.

(3) A rule made under this section may provide that the contravention of any of the provisions thereof shall be punishable with fine, which may extend to two hundred rupees.

(4) All rules made under this section shall be published in the Official Gazette.

(5) Every rule made under this section shall be laid as soon as may be after it is made before the Legislative Assembly of Goa, Daman and Diu while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Assembly agrees in making any modification in any such rule or the Legislative Assembly agrees that the rule should not be made, the rule shall, thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

25. Repeal and savings.— On the commencement of this Act, the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall stand repealed:

Provided that such repeal shall not affect:—

(a) the previous operation of the law so repealed or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the law so repealed;

(c) any penalty, forfeiture, or punishment incurred in respect of any offence committed against the law so repealed; or

(d) any investigation, legal proceedings, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceedings or remedy may be instituted, continued, or enforced, and any such penalty, forfeiture and punishment may be imposed as if this Act had not been passed:

Provided further that, subject to the preceding proviso, anything, done or any action taken (including any rules made) under the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu, or any notification or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or tax licences issued or surrendered, exemption granted, application for refund of tax made or refund paid, declaration delivered; under the said law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act:

Provided also that, subject to the preceding provisos, any tax imposed or recovered under the provisions of the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall be deemed to have been validly imposed and or recovered under the provisions of this Act and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act.

[22][SCHEDULE]

PART 'A'

SCHEDULE OF TAXATION

(See section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(A) Motor Vehicles fitted solely with pneumatic tyres:– (I) Motor cycles and tricycles: (including motor scooters and Class of Motor Vehicles Maximum Annual Rate of tax in Rs. cycles with attachment for propelling the same by mechanical power:–– Motor cycle used for hire	Rs. 150/-
(II) Goods vehicles belonging to individual other than Company/Institution/Corporation/ /etc., of which the gross vehicle weight,–	
(a) is upto 1,000 kgs.	Rs. 5,600/- as one-time tax at the time of registration.
(b) exceeds 1,000 kgs. but does not exceed 2,000 kgs.	Rs. 12,600/- as one-time tax at the time of registration.
(c) exceeds 2,000 kgs. but does not exceed 3,000 kgs.	Rs. 15,400/- as one-time tax at the time of registration.
(d) exceeds 3,000 kgs. but does not exceed 4,000 kgs.	Rs. 18,900/- as one-time tax at the time of registration.
(e) exceeds 4,000 kgs. but does not exceed 5,000 kgs.	Rs. 21,700/- as one-time tax at the time of registration.

[22] Schedule was amended vide Act 9 of 2012 , thereafter same is substituted vide Amendment Act 18 of 2013

(f) exceeds 5,000 kgs. but does not exceed 6,000 kgs.	Rs. 25,200/- as one-time tax at the time of registration.
(g) exceeds 6,000 kgs. but does not exceed 7,000 kgs.	Rs. 27,300/- as one-time tax at the time of registration.
(h) exceeds 7,000 kgs. but does not exceed 8,000 kgs.	Rs. 4,100/- as annual tax or Rs. 28,700/- as one-time tax in lieu of annual tax, at the time of registration.
(i) exceeds 8,000 kgs. but does not exceed 9,000 kgs.	Rs. 4,600/- as annual tax, or Rs. 32,200/- as one-time tax in lieu of annual tax, at the time of registration.
(j) exceeds 9,000 kgs. but does not exceed 10,000 kgs.	Rs. 4,900/- as annual tax, or Rs. 34,300/- as one-time tax in lieu of annual tax, at the time of registration.
(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.	Rs. 5,300/- as annual tax, or Rs. 37,100/- as one-time tax in lieu of annual tax, at the time of registration.
(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.	Rs. 5,800/- as annual tax, or Rs. 40,600/- as one-time tax in lieu of annual tax, at the time of registration.
(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.	Rs. 6,100/- as annual tax, or Rs. 42,700/- as one-time tax in lieu of annual tax, at the time of registration.
(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.	Rs. 6,400/- as annual tax, or Rs. 44,800/- as one-time tax in lieu of annual tax, at the time of registration.
(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 6,900/- as annual tax, or Rs. 48,300/- as one-time tax in lieu of annual tax, at the time of registration.
(p) exceeds 15,000 kgs. but not exceed 16,000 kgs.	Rs. 7,500/- as annual tax, or Rs. 52,500/- as one-time tax in lieu of annual tax, at the time of registration.
(q) exceeds 16,000 kgs. for every 1,000 kgs. or part thereof in excess of 16,000 kgs.	Rs. 400/- as annual tax, or Rs. 2,800/- as one- -time tax in lieu of annual tax, at the time of registration.
(III) Goods vehicles not covered under clause II of which the gross vehicle weight:—	
(a) does not exceed 1,000 kgs.	Rs. 7,000/- as one- -time tax at the time of registration.
(b) exceeds 1,000 kgs. but does not exceed 2,000 kgs.	Rs. 14,000/- as one- -time tax at the time of registration.
(c) exceeds 2,000 kgs. but does not exceed 3,000 kgs.	Rs. 17,500/- as one- -time tax at the time of registration.
(d) exceeds 3,000 kgs. but does not exceed 4,000 kgs.	Rs. 21,000/- as one- -time tax at the time of registration.
(e) exceeds 4,000 kgs. but does not exceed 5,000 kgs.	Rs. 23,800/- as one- -time tax at the time of registration.
(f) exceeds 5,000 kgs. but does not exceed	Rs. 28,000/- as one- -time tax at the

6,000 kgs.	time of registration.
(g) exceeds 6,000 kgs. but does not exceed 7,000 kgs.	Rs. 30,100/- as one- -time tax at the time of registration.
(h) exceeds 7,000 kgs. but does not exceed 8,000 kgs.	Rs. 5,125/- as annual tax or Rs. 35,875/- as onetime tax in lieu of annual tax, at the time of registration
(i) exceeds 8,000 kgs. but does not exceed 9,000 kgs.	Rs. 5,750/- as annual tax or Rs. 40,250/- as onetime tax in lieu of annual tax, at the time of registration.
(j) exceeds 9,000 kgs. but does not exceed 10,000 kgs.	Rs. 6,125/- as annual tax or Rs. 42,875/- as onetime tax in lieu of annual tax, at the time of registration.
(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.	Rs. 6,625/- as annual tax or Rs. 46,375/- as onetime tax in lieu of annual tax, at the time of registration.
(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.	Rs. 7,250/- as annual tax or Rs. 50,750/- as onetime tax in lieu of annual tax, at the time of registration.
(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.	Rs. 7,625/- as annual tax or Rs. 53,375/- as onetime tax in lieu of annual tax, at the time of registration.
(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.	Rs. 8,000/- as annual tax or Rs. 56,000/- as onetime tax in lieu of annual tax, at the time of registration.
(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 8,625/- as annual tax or Rs. 60,375/- as onetime tax in lieu of annual tax, at the time of registration.
(p) exceeds 15,000 kgs. but does not exceed 16,000 kgs.	9,375/- as annual tax or Rs. 65,625/- as one-time tax in lieu of annual tax, at the time of registration.
(q) exceeds 16,000 kgs. for every 1,000 kgs. or part thereof in excess of 16,000 kgs.	Rs. 800/- as annual tax or Rs. 5,600/- as one-time tax in lieu of annual tax, at the time of registration.
(IV) Goods vehicles carrying mineral ore.	Rates shown in clause II and III above, as the case may be, plus 20 percent.
[23][(V) Taxis and Auto Rickshaws:	
Taxis –	
(a) upto 3 seaters	Rs. 320/-
(b) upto 4 seaters	Rs. 370/-
(c) upto 5 seaters	Rs. 425/-
For every additional seat upto a maximum of 7 seats	Rs. 60/-
(d) Non-A/c All India Tourist Taxis, per seat	Rs. 130/-
(e) All India Tourist Taxis (A/c) per seat	Rs. 210/-
Auto Rickshaws—	

[23] Substituted by the Amendment Act 21 of 2016

auto Rickshaws upto 2 seats used for hire	Rs. 120/-
for every additional seat	Rs. 60/-
(VI) Passenger vehicles:	
(a) upto 18 seats	Rs. 2,000/-
(b) for every additional seat over 18 seats	Rs. 110/-
(c) for every passenger (other than seated passenger) which the vehicle is permitted to carry	Rs. 60/-]
Explanation:— In clause V and clause VI above, the seating capacity is to be determined exclusive of the driver's seat.	
(VII) Additional tax payable in respect of motor vehicles used for drawing trailers.	
(a) for each trailer when it is used for the carriage of goods	At the rates specified in clause II or clause III of item (A) in respect of motor vehicles used for carriage of goods or material.
(b) for each trailer when it is used for the carriage of passengers	At the rates specified in clause VI of item A in respect of motor vehicles plying for hire and used for the carriage of passengers.
(B) Motor Vehicles other than those fitted with pneumatic tyres	The rates shown in item A plus 50 percent.
(C) Dealers in, or manufacturers of Motor Vehicles: (a) General licence in respect of each vehicle	Rs. 200/

PART 'B'
SCHEDULE OF TAXATION
(See section 3)

Class of vehicles	Two Wheelers	Four Wheelers and above
[24][(A) If the vehicle is already registered in any other State, at the time of re-registration and for assignment of new Registration Mark, when it's age from the date of registration is,—	Percentage on Rate of tax specified in PART A and in item (B) of PART 'B".]	
(a) not more than two years	95%	95%
(b) more than two years but not more than three years	90%	90%
(c) more than three years but not more than four years	85%	85%
(d) more than four years but not more than five years	80%	80%
(e) more than five years but not more than six years	75%	75%
(f) more than six years but not more than seven years	70%	70%
(g) more than seven years but not more than eight years	65%	65%

[24] Substituted vide Amendment Act 1 of 2014.

(h) more than eight years but not more than nine years	60%	60%
(i) more than nine years but not more than ten years	55%	55%
(j) more than ten years but not more than eleven years	50%	50%
(k) more than eleven years but not more than twelve years	45%	45%
(l) more than twelve years but not more than thirteen years	40%	40%
(m) more than thirteen years but not more than fourteen years	35%	35%
(n) more than fourteen years but not more than fifteen years	30%	30%
(o) more than fifteen years	20%	20%

[25][(B) At the time of registration of new vehicle:

(1) Motor cycle/Motor scooter/ Auto rickshaw irrespective of it's horse power, whose cost does not exceed Rs. 1.50 lakhs	09% of the cost of the Motor cycle/Motor scooter/ Auto rickshaw.
(2) Motor cycle, irrespective of its horse power, whose the cost exceed Rs. 1.50 lakhs but does not exceed Rs.3.0 lakhs.	12% of the cost of Motor cycle
(3) Motor cycle, irrespective of its horse power, whose the cost exceed Rs. 3.0 lakhs.	15% of the cost of Motor cycle
(4) Tricycle for every 25 kgs. weight or part thereof	Rs. 150/-
(5) Motor vehicles belonging to the individuals,	(i) 9% of the cost of the vehicle where cost of vehicle does not exceed Rs. 6 lakhs. (ii) 11% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 15 lakhs. (iii) 13% of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs.35 lakhs. (iv) 14% of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 lakhs
(6) Motor vehicles belonging to the partnership firm and limited companies with share capital of less than Rs. 50 lakhs	(i) 10% of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs. (ii) 12% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 15 lakhs. (iii) 14% of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs.35 lakhs. (iv) 15% of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 lakhs .

[25] Substituted by the Goa Motor Vehicles Tax (Amendment) Ordinance No.1 of 2017) published in the Official Gazette, Series I No. 3 (Extraordinary) dated 24-4-2017, and came into force at once.

(7) Any other motor vehicle not covered under clauses (5) and (6)
(i) 10% of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.
(ii) 13% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 15 lakhs.
(iii) 15% of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs. 35 lakhs.
(iv) 16% of the cost of the vehicles, where cost of vehicle exceeds Rs. 35 lakhs
Note: In case where the registration of an old four wheeler vehicle, which is more than 15 years old, is cancelled; adjustment of the Motor Vehicle Tax paid on the old vehicle against registration of new vehicle shall be allowed, subject to the production of certificate to this effect from the concerned registering authority.]

SCALE OF REFUND

(See section 9)

Schedule indicating refund for two wheelers, four wheelers and above irrespective of the cost of the vehicle in respect of which life time tax is paid on or after 01-04-1997.

If, after registration, cancellation of registration or removal of vehicles (two wheelers, four wheelers and above) to any other State or Union Territory on account of transfer of ownership or change of address of vehicle takes place or re-registration of vehicle takes place	Percentage-on Actual Tax Paid (one-time)
1	2
(a)within a year	85%
(b) after 1 year but within 2 years	80%
(c) after 2 years but within 3 years	75%
(d) after 3 years but within 4 years	70%
(e) after 4 years but within 5 years	65%
(f) after 5 years but within 6 years	60%
(g) after 6 years but within 7 years	55%
(h) after 7 years but within 8 years	50%
(i) after 8 years but within 9 years	45%
(j) after 9 years but within 10 years	40%
(k) after 10 years but within 11 years	35%
(l) after 11 years but within 12 years	30%
(m) after 12 years but within 13 years	25%
(n) after 13 years but within 14 years	20%
(o) after 14 years but within 15 years	15%
(p) after 15 years and above	No refund]

B.M.Masurkar,
Secretary to the Government of Goa
Law Department (Legal affairs)

Secretariat Annexe
Panaji
Dated 31-3-1997