The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974

1. **The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974) (18th May 1974)** published in the Official Gazette, Series I No. 8 dated 23rd May 1974.

2. **The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1976 (20 of 1976) (30th October 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 (Taxation on Passengers and Goods) (Amendment) Act, 1985 (4 of 1985)** published in the Official Gazette, Series I No. 52 dated 30th March 1985 and came into force w.e.f. 1-4-1985.

4. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1989 (12 of 1989) (5-6-1989)** published in the Official Gazette, Series I No. 12 dated 22nd June, 1989 and came into force w.e.f.15-2-1989.

5. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1990(16 of 1990) (11-9-1990)** published in the Official Gazette, Series I No. 24 (Extraordinary) dated 14-11-1990 and came into force w.e.f. 15-5-1990.

6. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1991 (2 of 1992) (17-01-1992)** published in the Official Gazette, Series I No. 43 (Extraordinary) dated 23rd January, 1992 and came into force w.e.f. [1][1-1-1991 and valid till 31-12-1992].

7. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1993 (7 of 1993) (31-3-1993)** published in the Official Gazette, Series I No. 52 (Extraordinary) dated 31-3-1993 and came into force w.e.f. 01-04-1993.

8. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1991 (14 of 1993) (4-6-1993)** published in the Official Gazette, Series I No. 12 (Extraordinary) dated 23rd January, 1992

9. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act 1995 (5 of 1995) (31-3-1995)** published in the Official Gazette, Series I No. 52 (Extraordinary) dated 18-6-1993 and it shall deemed to come into force on the 1st day of January ,1993

10. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act 1995 (11 of 1995) (1-4-1995)** published in the Official Gazette, Series I No. 4 (Extraordinary) dated 28-4-1995 and it shall deemed to come into force on the 1st day of January ,1994

[1] The period of validity 1-1-1991 to 31-12-1992 amended vide Amendment Act 14 of 1993 up to 30-6-1993 and thereafter vide amendment Act 11 of 1995 it further amended till 31-3-1995.

11. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1995 (12 of 1995) (19-04-1995)** published in the Official Gazette, Series I No. 4 (Extraordinary) dated 28th April, 1995 and came into force w.e.f. 16-08-1995.

12. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997 (8 of 1997) (31-3-1997)** published in the Official Gazette, Series I No. 52 (Extraordinary) dated 31-03-1997 and came into force w.e.f. 01-04-1997.

13. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1998 (14 of 1998) (31-03-1998)** published in the Official Gazette, Series I No. 52 (Extraordinary) dated 31-03-1998 and came into force w.e.f. 01-04-1998.

14. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 2008 (22 of 2008) (25-09-2008)** published in the Official Gazette, Series I No. 26 (Extraordinary) dated 30-09-2008 and came into force w.e.f. 12-06-2008.

15. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 2012 (10 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.

16. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 2013 (17 of 2013) (27-5-2013)** published in the Official Gazette, Series I No. 8 (Extraordinary-4) dated 29-5-2013 and came into force [2][w.e.f. 1-8-2013].

17. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 2014 (2 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. 1-8-2013.

18. **The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 2016 (22 of 2016) (15-9-2016)** published in the Official Gazette, Series I No. 24 (Extraordinary-2) dated 21-9-2016 and came into force at once.

Arrangement of Sections

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[2] Amended vide Act No. 2 of 2014.

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GOVERNMENT OF GOA, DAMAN & DIU

Law and Judiciary Department

Notification

LD/Bill/10/74

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 18th May, 1974 is hereby published for general information.

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

Panaji, 21st May, 1974.

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974

(Act No. 7 of 1974) [18th May, 1974]

AN

ACT

to provide for the levy of tax on passengers and goods carried in stage carriages [3]*[ ]s in the Union territory of Goa, Daman and Diu.*

Whereas it is expedient to provide for the levy of a tax on passengers and goods carried in stage carriages [4][ ] in the Union territory of Goa, Daman and Diu.

[3] The words "and public carrier vehicle" omitted by the Amendment Act 14 of 1998.
[4] The words "and public carrier vehicles" omitted by Amendment Act 14 of 1998.

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 (Taxation on Passengers and Goods) 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) "Collector" means the Collector of Goa, the Collector of Daman and Civil Administrator, Diu;

(2) "fare" includes sums payable for season ticket or in respect of hire of a contract carriage;

(3) "freight" means sums payable for carriage of goods by a motor vehicle [5][ ];

(4) "goods" includes livestock and anything carried by a motor vehicle except living persons, but does not include the personal luggage of passengers travelling in the vehicles when such luggage is not charged for, and the equipment ordinarily used with the vehicle;

(5) "Government" means the Government of Goa, Daman and Diu;

(6) "month" means a calendar month;

(7) "operator" means any person whose name is entered in the permit as the holder thereof;

(8) "passenger" means any person travelling in a stage carriage, but shall not include the driver or the conductor or an employee of the operator of the vehicle travelling in the bona-fide discharge of his duties in connection with the vehicle;

(9) "permit" means a permit granted or countersigned under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), authorising the use of a motor vehicle as a stage carriage or contract carriage [6][ ] in any part of the Union territory;

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

(11) [7][ ];

(12) "stage carriage" means a motor vehicle carrying or adapted to carry more than six persons excluding the driver, which carries passengers for hire or reward, at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey, and includes such carriage or other omnibus when used as a contract carriage within the meaning of the Motor Vehicles Act, 1939 (Central Act 4 of 1939);

[5] The words "and includes hire of a public carrier vehicle" omitted by the Amendment Act 14 of 1998.
[6] The words "or as a public carrier vehicle" omitted by the Amendment Act 14 of 1998.
[7] Clause 11 omitted by the Amendment Act 14 of 1998.

(13) “tax” means the tax referred to in section 3;

(14) “Tax Officer” means such officer as the Government may, by notification in the Official Gazette, appoint to be the Tax Officer for the whole of the Union territory or for any area or areas for the purposes of this Act, and the Government may appoint more than one officer as Tax Officer for the whole Union territory or for any area;

(15) “Union territory” means the Union territory of Goa, Daman and Diu;

3. Levy of tax on passengers and goods.— (1) On and from the date of the commencement of this Act, there shall be levied and paid to the Government a tax —

(i) On all passengers and goods carried by stage carriages, at such rate as would yield an amount equal to ten percentum of the amount of fares and freights payable to the operator of a stage carriage:

Provided that if the operator levies and collects fares and freights inclusive of the tax under this sub-section, the operator shall pay to the Government on account of the tax, one-eleventh of the total amount of fares and freights inclusive of tax collected by him; and

(ii) [8][ ];

Provided further that in respect of passengers, luggage or goods carried partly by rail and partly by road, the tax shall be in respect of the fare and freight chargeable for the distance covered by road only:

Provided further that no tax shall be payable under this Act on goods carried by Government vehicles and vehicles owned by the Central Government.

Explanation:— [9][ ] Where any fare or freight charged is a lumpsum paid by a person on account of a season ticket or as subscription or as contribution for any privilege, right or facility which is combined with the right of such person being carried or his goods transported by a motor vehicle, without any further payment or at a reduced charge, the tax shall be levied on the amount of such lump-sum or on such amount as appears to the prescribed authority to be fair and equitable having regard to the fare or freight fixed by a competent authority under the Motor Vehicles Act, 1939, (Central Act 4 of 1939).

(2) Where passengers, luggage, or goods are carried by stage carriages [10][ ]from any place outside the Union territory to any place within the Union territory or from any place within the Union territory to any place outside the Union territory, or from any place outside the Union territory to any place outside the Union territory through the intervening territory of the Union territory, or from any place within the Union territory to any other place within the Union territory through the intervening territory of any other State, the tax shall be payable in respect of the fares and freights chargeable for the distance covered within the Union territory at the rate laid down in sub-section (1).

[8] Clause (ii) & first proviso omitted by the Amendment Act 14 of 1998.
[9] In explanation, the bracket and figure (1) omitted by the Amendment Act 14 of 1998.
[10] The words “or public carrier vehicles” omitted by the Amendment Act 14 of 1998.

[11]["(3) In case of passengers, luggage and goods carried by stage carriages [12][ ]in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government and other state Governments or in respect of which any special Scheme has been formulated by the Central Government, the levy and payment of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement or special Scheme:

Provided that the terms and conditions of every such reciprocal arrangement shall be published in the Officer Gazette and a copy thereof shall be laid before the Legislative Assembly of Goa.".]

(4) In the determination of the amount of tax leviable and payable under this Act, fraction of a paisa less than half a paisa shall be disregarded and fraction of a paisa equal to or exceeding half a paisa shall be regarded as one paisa.

4. Submission of returns.— (1) In respect of every stage carriage [13][ ] held by him, the operator shall deliver or cause to be delivered to the Tax Officer or to such prescribed officer as the Tax Officer may specify a monthly return in the prescribed form and manner.

(2) When any return is received by a prescribed officer he shall forward it to the Tax Officer within the prescribed period and in the prescribed manner.

5. Tax to be paid every month into Government treasury.— The tax payable during any month in accordance with the returns submitted under section 4 shall be paid into a Government treasury by the operator and the receipt evidencing such payment forwarded to the Tax Officer, on or before such date or dates of the month immediately succeeding as may be prescribed.

6. Procedure where no returns are submitted, etc.— In the following cases, that is to say,—

(a) Where no returns have been submitted by the operator in respect of any stage carriage [14][ ] for any month or portion thereof, or

(b) Where the returns submitted by the operator in respect of any stage carriage [15][ ] for any month or portion thereof appear to the Tax Officer to be incorrect or incomplete,

the Tax Officer shall, after giving the operator a reasonable opportunity in case (a) of making his representation, if any and in case (b) of establishing the correctness and completeness of the returns submitted by him determine the sum payable to the Government by the operator by way of tax during such month or portion thereof:

Provided that the sum so determined shall not exceed the maximum tax which would have been payable to the Government if the stage carriage [16][omitted] had carried its full

[11] Substituted by the Amendment Act 12 of 1995.
[12] The words "and goods vehicles" omitted by the Amendment Act 14 of 1998.
[13] The words "or public carrier vehicle" omitted by the Amendment Act 14 of 1998.
[14] The words "or public carrier vehicle" omitted by the Amendment Act 14 of 1998.
[15] The words "or public carrier vehicle" omitted by the Amendment Act 14 of 1998.
[16] The words "or public carrier vehicle" omitted by the Amendment Act 14 of 1998.

complement of passengers, luggage and goods or of goods only, as the case may be, during such month or portion thereof.

7. Fares and freights escaping assessment.— If, for any reason, the whole or any portion of the tax leviable under this Act, for any month has escaped assessment, the Tax Officer may, at any time within, but not beyond three years from the expiry of that month, assess the tax which has escaped assessment, after issuing a notice to the operator and making such enquiry as the officer may consider necessary.

8. Penalty for non-payment of tax.— Where the whole or any portion of the tax payable to the Government in respect of any stage carriage [17][ ] for any month or portion thereof in pursuance of sections 5, 6 and 7 has not been paid to it in time, the Tax Officer may, in his discretion levy in addition to the tax so payable, a penalty not exceeding fifty per cent. of the maximum tax which would have been payable to the Government if the stage carriage had carried its full complement of passengers, luggage and goods [18][ ] had carried its full complement of goods during such month or portion thereof.

9. Recovery of tax, etc.— (1) In the cases referred to in sections 6, 7 and 8, the Tax Officer shall serve on the operator a notice of demand for the sums payable to the Government and the sums specified in such notice may be recovered from the operator as arrears of land revenue.

(2) Where the sums specified in the notice of demand are not paid within fifteen days from the date on which the notice was served on the operator, the stage carriage [19][ ] in respect of which the tax is due and its accessories may be distrained and sold under the appropriate law relating to the recovery of arrears of land revenue, whether or not such vehicle or accessories are in the possession or control of the operator:

Provided that no distraint shall be made in pursuance of this sub-section except at the instance or with consent of the Government or such officer as may be authorised by the Government in this behalf:

Provided further that no such distraint shall be made in pursuance of this sub-section unless the amount of tax due in respect of any stage carriage or public carrier vehicle exceeds five thousand rupees.

(3) Distraints under sub-section (2) may also be made by such officers or class of officers as the Government may, by general or special order, direct and the officer making any such distraint shall forward the proceedings thereof together with the distraint articles to the Collector for further action under sub-section (2).

10. Appeal against demand.— (1) Any operator objecting to a notice of demand served on him under section 9 may, within thirty days of the service thereof appeal to the prescribed authority:

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due.

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[17] The words "or public carrier vehicle" omitted by the Amendment Act 14 of 1998.
[18] The words "or the public carrier vehicle" omitted by the Amendment Act 14 of 1998.
[19] The words "or public carrier vehicle" omitted by the Amendment Act 14 of 1998.

(2) The prescribed authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as it thinks fit.

11. Maintenance of accounts and registers.— Every operator shall keep and maintain accounts and registers in such forms as may be prescribed in respect of stage carriages [20][ ] and the fares and freights collected in respect of passengers travelling or luggage or goods transported therein.

12. Power to order production of accounts.— The authority prescribed under sub-section (1) of section 10, the Tax Officer or any officer empowered in this behalf by the Government may, by order, require any operator to produce such accounts, registers and documents, and to furnish such information relating to the stage carriages [21][ ] or the fares and freights or luggage or goods transported, collected in respect of passengers travelling therein, as may be specified in the order.

13. Powers of entry and inspection.— (1) Any officer authorised by the Government in this behalf may at all reasonable times enter into, inspect and search any stage carriage [22][ ] and any place ordinarily used by the operator for garaging such vehicle or keeping accounts of his business, for the purpose of seeing or verifying whether the provisions of this Act or any rules made thereunder are being complied with.

(2) All searches made under sub-section (1) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

14. Composition of tax.— (1) The Tax Officer may on application by the operator permit him in the first instance and under the conditions specified in the Schedule, to compound the tax assessable on him under this Act, by paying in lieu thereof a fee fixed in the manner specified in the Schedule.

(2) No operator who has been permitted to pay a fee by way of composition under sub-section (1) shall collect any amount by way of tax during the period to which such composition applies.

(3) If any operator collects any amounts by way of tax in contravention of the provisions of sub-section (2), or if any other operator collects in respect of passengers, luggage and goods carried by any stage carriage [23][ ] in excess of the amount of tax payable by him, the amounts so collected shall stand forfeited to the Government, and such operator shall within the prescribed period pay such amount into a Government treasury and in default of such payment, the amount shall be recovered as an arrear of land revenue.

(4) The permission granted under sub-section (1) shall be in force for the period for which it is granted and in respect or that period the provisions of this Act regarding

[20] The words "and public carrier vehicles" omitted by the Amendment Act 14 of 1998.
[21] The words "and public carrier vehicles" omitted by the Amendment Act 14 0f 1998.
[22] The words "or public carrier vehicle" omitted by the Amendment Act 14 0f 1998.
[23] The words "or public carrier vehicle" omitted by the Amendment Act 14 0f 1998.

submission of returns, accounts or other documents, the assessment to tax or any other matter incidental thereto shall not apply in relation to the grantee.

15. Drawback, set off, refund, etc.— (1) The Government may by rules provide that in such circumstances, and subject to such conditions as may be specified in such rules, a drawback, set-off or refund of the whole or any part of the tax on goods levied and collected under this Act, be granted to an operator by the prescribed authority, regard being had to the nature of goods carried, the destination to which and the purpose for which, the goods are carried and such other factors as may be prescribed.

(2) The Tax Officer shall refund to an Operator, in such manner as may be prescribed, the amount of tax and penalty if any, paid by such operator in excess of the amount due from him. The refund may be either by cash payment, or at the option of the operator, by deduction of such excess from the amount of tax and penalty, if any, due in respect of any other period:

Provided that, the Tax Officer shall first apply such excess towards the recovery of any amount due in respect of which a notice under section 9 has been served on the operator, and shall then refund the balance, if any.

16. Offences and penalties and competent court.— (1) Any person who,—

(a) being an operator, submits or allows to be submitted an incorrect or incomplete return under section 4 or fails to submit a return as required under that section; or

(b) being an operator, fraudulently evades or allows to be evaded, the payment of any tax due from him; or

(c) being an operator, fraudulently makes or allows to be made any wrong entry in, or fraudulently omits or allows to be omitted any entry from any statement submitted, or any accounts or register maintained, by him; or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made thereunder or any lawful orders passed in accordance therewith;

shall, on conviction, be punished with fine which may extend to two hundred and fifty rupees, and if the Magistrate so directs in his order, the person convicted shall pay in addition as if it were a fine, such specified amount as the Magistrate may determine to be the amount which the person convicted had evaded to pay.

(2) No offence punishable under this Act shall be inquired into or tried by any Court inferior to that of a Judicial Magistrate of the First class.

17. Offences by companies.— (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed

without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation:— For the purposes of this section,—

(a) "company", means a body corporate, and includes a firm or other association of individuals: and

(b) "director", in relation to a firm, means a partner in the firm.

18. Composition of offences.— (1) The Tax Officer may, either before or after the institution of proceedings for any offence punishable under section 16, accept from any person charged with such offence, by way of composition of the offence, where the offence charged consists of the evasion of the tax, a sum of money not exceeding double the amount of the tax recoverable, in addition to the amount of tax so recoverable; and in other cases, a sum of money not exceeding two hundred and fifty rupees.

(2) On payment of such sum as may be determined by the Tax Officer under sub--section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

19. Officers to be public servants.— All officers acting under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860) and the Prevention of Corruption Act, 1947 (Central Act 2 of 1947).

20. Bar of certain proceedings.— (1) No prosecution or other proceedings shall be instituted in a criminal court without the previous sanction of the Government against any officer or servant of the Government, for any act done or purporting to be done under this Act.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceedings, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

21. Limitation for suits and prosecutions.— No suit or other proceedings shall be instituted against the Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within one year from the date of the act complained of.

22. Power to make rules.— (1) The Government may after previous publication, by notification in the Official Gazette make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the Officer to receive returns under section 4 and the intervals, if any, at which returns under that section shall be submitted and the period within which and the manner in which such officer shall forward the returns, to the Tax Officer;

(b) the maintenance of accounts and registers and the submission of returns and statements by operators;

(c) the manner of serving notices of demand under this Act;

(d) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(e) the authority to which an appeal may be preferred under sub-section (1) of section 10;

(f) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(g) any other matter which is required or allowed by this Act to be prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, on the table of the Legislative Assembly while it is in session for a total period of 30 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 Legislative Assembly agrees in making any modification in such rule or that 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.

[24][**23. Power to exempt certain passengers from payment of tax.—** The Government may, by notification in the Official Gazette, exempt totally or partially from payment of tax the passengers carried by stage carriages plying exclusively within a municipal area or exclusively on such routes serving municipal and adjacent area as may be specified in the notification, or passengers carried in stage carriages or contract carriages on such inter-state routes as may be specified in the notification or carried by stage carriages operating in furtherance of any educational, medical, philanthropic or other objects or carried by tourist vehicles covered by permits granted under sub-section (7) of section 63 of the Motor Vehicles Act, 1939 (4 of 1939).]

[24] Inserted by the Amendment Act 20 of 1976.

SCHEDULE

(*See* section 14)

[25][(1). The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month whichever is less, at the rate—

(a) in the case of motor vehicles carrying or adapted to carry more than six persons excluding driver, plying for hire or reward and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

[26][(i) Vehicles permitted to ply as stage carriages — Rupees forty, per seat, per month, for the vehicles registered in the State of Goa. Explanation:— Where stage carriage is permitted to carry standing passengers, one third of fee per seat referred to in item (i) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

(ii) Vehicles permitted to ply as contract carriages —— [27][Rupees eighty five], per seat, per month for the vehicle registered in the State of Goa and rupees three hundred, per seat, for the vehicles registered in a State other than the State of Goa, for one round trip.]

(iii) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in the State of Goa,

(A) for bus:— [28][Rupees two hundred seventy five per seat, per month].

(B) for maxi cabs:— Rupees one hundred, per seat, per month.

[29][(C) for bus (sleeper coach):— [30][Rupees two hundred d seventy five, per/berth, per month.;]

(iv) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa,

(A) for bus:— Rupees six hundred, per seat, per month.

(B) for maxi cabs:— Rupees three hundred, per seat, per month.]

[31][(v) Vehicles in respect of which permits have been issued under section 88(8) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)/(special permit) registered in a State other than the State of Goa and plying in the State of Goa,

(A) for bus and maxi cabs:— Rupees one hundred fifty, per seat, for single return trip.

(B) for bus (sleeper coach):— Rupees three hundred, per passenger, for single return trip.

[32][(vi) Vehicles in respect of which countersignatures of permits have been granted under section 88(4) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State

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[25] The schedule was amended by the Amendment Act 4 of 1985, 12 of 1989, 16 of 1990, 2of 1992, 5 of 1995 and finally substituted by the Amendment Act 8 of 1997, thereafter by the Amendment Act 14 of 1998 clause (1) (b) omitted and by the Amendment Act 22 of 2008 in clause (1), in sub-clause (a) item (iii) and (iv) substituted.

[26] Item (ii) and (iv) was amended vide Amendment Act 10 of 2012. Thereafter item (i) to (iv) substituted vide Amendment Act 17 of 2013, letter on vide Amendment Act 2 of 2014 item No. (i) and (ii) again substituted.

[27] Substituted by the Amendment Act 22 of 2016

[28] Substituted by the Amendment Act 22 of 2016

[29] Substituted vide Amendment Act 2 of 2014

[30] Substituted by the Amendment Act 22 of 2016

[31] Item (v) and (vi) inserted vide Amendment Act 17 0f 2013.

[32] Substituted vide Amendment Act 2 of 2014.

other than the State of Goa and plying in the State of Goa, for bus or mini bus:— Rupees eight hundred, per seat, per month]]

(b) [omitted]

(2). An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee.]

PURAN SINGH,
Secretary to the Government of
Goa, Daman and Diu
Law and Judiciary Dept.

Secretariat,
Panaji-Goa.
18th May, 1994.