



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

Act 8 of 1974

Keyword(s):

Quarter, Registered Owner, Tax Licence, Tax Token, Transport Vehicles

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

### **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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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, Daman and Diu 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.

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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 (Central Act 4 of 1939) is registered under the Motor Vehicles Act, 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;

<sup>1</sup>[(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;

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<sup>1</sup> Inserted by the Amendment Act 7 of 1997.

(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, (Central Act 1939). 4 of 1939).

**3. Levy of tax.**— (1) A tax shall be leviable <sup>2</sup>[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:

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.

<sup>3</sup>[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) <sup>4</sup>[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.]

<sup>5</sup>**[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.

<sup>2</sup> Substituted by the Amendment Act 7 of 1997.

<sup>3</sup> 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.

<sup>4</sup> Sub-section (3) substituted by the Amendment Act 10 of 1995.

<sup>5</sup> 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.

TABLE

Sr. No.	Class and age of the vehicle	Rate of cess in rupees
(1)	(2)	(3)
(1)	Non-transport 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 of the Motor Vehicles Act, 1988 (Act 59 of 1988).  (a) Two wheelers (b) Other than two wheelers	250.00 per five years 500.00 per five years
(2)	Transport vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of fitness certificate as per section 56, of the Motor Vehicles Act, 1988 (Act 59 of 1988).  (a) Motor Cycle (b) Auto Rickshaws (goods and passenger) (c) Motor Cab and Maxi Cab (d) Light Commercial Vehicle (goods and passenger) (e) Medium Commercial Vehicle (goods and passenger) (f) Heavy Motor Vehicles (goods and passenger)	Rs. 200/- per annum Rs. 300/- per annum Rs. 400/- per annum Rs. 500/- per annum Rs. 600/- per annum Rs. 1000/- per annum]

**4. <sup>6</sup>[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

(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.

<sup>6</sup> 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. 1<sup>st</sup> April, 2005.

(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.

<sup>7</sup>[(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 <sup>8</sup>{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, 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

<sup>7</sup> Sub-section 5 was inserted by the Amendment Act 5 of 1988.

<sup>8</sup> Substituted in place of words “under the third proviso to sub-section (1) of section 3” by the Amendment Act 7 of 1997.



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.

<sup>9</sup>[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.

<sup>10</sup>[(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 <sup>11</sup>[ 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 <sup>12</sup>{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.

(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

<sup>9</sup> Inserted by the Amendment Act 17 of 2005.

<sup>10</sup> Inserted by the Amendment Act 5 of 1988.

<sup>11</sup> 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.

<sup>12</sup> Words substituted by the Amendment Act 19 of 1988.

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.** <sup>13</sup>**[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.**— (Central Act 4 of 1939).  
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.

**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.

**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—

<sup>13</sup> 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.

(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.

“SCHEDULE”  
PART ‘A’  
**SCHEDULE OF TAXATION**  
(SECTION 3)

Class of Motor Vehicles	Maximum Annual Rate of tax is Rs.
<b>A. Motor Vehicles fitted solely with pneumatic tyres:-</b>	
<b>I. Motor cycles and tricycles:</b> (including motor scooters and cycles with attachment for propelling the same by mechanical powers:-	
Motor cycles used for hire. ....	150/-
<b>“II. Goods vehicles:</b>	
Goods vehicles of which the gross vehicle weight-	
i) is up to 1000 kgs. ....	800/-
ii) exceeds 1000 kgs. but does not exceed 2000 kgs. ....	1800/-
iii) exceeds 2000 kgs. but does not exceed 3000 kgs. ....	2200/-
iv) exceeds 3000 kgs. but does not exceed 4000 kgs. ....	2700/-
v) exceeds 4000 kgs. but does not exceed 5000 kgs. ....	3100/-
vi) exceeds 5000 kgs. but does not exceed 6000 kgs. ....	3600/-
vii) exceeds 6000 kgs. but does not exceed 7000 kgs. ....	3900/-
viii) exceeds 7000 kgs. but does not exceed 8000 kgs. ....	4100/-
ix) exceeds 8000 kgs. but does not exceed 9000 kgs. ....	4600/-
x) exceeds 9000 kgs. but does not exceed 10000 kgs. ....	4900/-
xi) exceeds 10000 kgs. but does not exceed 11000 kgs. ....	5300/-
xii) exceeds 11000 kgs. but does not exceed 12000 kgs. ....	5800/-
xiii) exceeds 12000 kgs. but does not exceed 13000 kgs. ....	6100/-
xiv) exceeds 13000 kgs. but does not exceed 14000 kgs. ....	6400/-
xv) exceeds 14000 kgs. but does not exceed 15000 kgs. ....	6900/-
xvi) exceeds 15000 kgs. but does not exceed 16500 kgs. ....	7500/-
xvii) exceeds 1000 kgs. or part thereof in excess of 16500 kgs. ....	400/-”
<b>III. Goods vehicles carrying mineral ore.</b>	Rates shown in clause II above plus 20 percentum.”;
<b>IV. Taxis and Auto Rickshaws:</b>	
Taxis-	
(a) Upto 3 seaters ....	300/-
(b) Upto 4 seaters ....	350/-
(c) Driven on diesel ....	30/-

Class of Motor Vehicles				Maximum Annual Rate of tax is Rs.
(d) Non-A/c All India Tourist Taxis per seat	...	...	...	125/-
(e) All India Tourist Taxis (A/c) per seat	...	...	...	200/-
For every additional seat upto a maximum of 7 seats				
Auto Rickshaws -				
Auto Rickshaws upto 2 seats used for hire	...	...	...	110/-
For every additional seat	...	...	...	45/-
V. Passenger vehicles:				
(a) Upto 18 seats	...	...	...	900/-
(b) For every additional seat over 18 seats	...	...	...	50/-
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry	...	...	...	50/-
<b>Explanation</b> – In items IV and V above, the seating capacity is to be determined exclusive of the driver's seat.				
VI. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:				
(a) Upto 750 kgs. weight unladen	...	...	...	550.00
(b) Over 750 kgs. upto 900 kgs. weight unladen	...	...	...	600.00
(c) Over 900 kgs. upto 1200 kgs. weight unladen	...	...	...	700.00
(d) Over 1200 kgs. weight unladen upto 2500 kgs.	...	...	...	800.00
(e) Over 2500 kgs. upto 5000 kgs. weight unladen	...	...	...	900.00
(f) Every 1000 kgs. or part thereof excess of 5000 kgs.	...	...	...	150.00
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 13/98 in respect of motor vehicles used for carriage of goods or material.
(b) For each trailer when used for the carriage of passengers				At the rates specified in Clause V 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 Clause A plus 50 per centum
C. Dealers in, or manufacturers of motor vehicles:				
(a) General licence in respect of each vehicle	...	...	...	200/-



PART 'B'  
SCHEDULE OF TAXATION  
(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters/Auto-Rickshaws		Tricycles For every 25 kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 kgs. weight unladen	Motor vehicles over 750 kgs. upto 900 kgs. weight unladen	Motor vehicles over 900 kgs. upto 1200 kgs. weight unladen	Motor vehicles over 1200 kgs. weight unladen upto 2500 kgs.	Motor vehicles over 2500 kgs. Weight unladen upto 5000 kgs.	Every 1000 kgs. or part thereof in excess of 5000 kgs.
		Upto half horse power	more than half horse power								
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(A.)	If the vehicle is already registered prior to 1-4-1997 and its age from the month of registration is—										
1.	Not more than 2 years ...	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2.	More than 2 years but not more than 3 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3.	More than 3 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4.	More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7560.00	1008.00
5.	More than 5 years but not more than 6 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00
6.	More than 6 years but not more than 7 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
7.	More than 7 years but not more than 8 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00
8.	More than 8 years but not more than 9 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9.	More than 9 years but not more than 10 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00
10.	More than 10 years but not more than 11 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
11.	More than 11 years but not more than 12 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00
12.	More than 12 years but not more than 13 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00
13.	More than 13 years but not more than 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14.	More than 14 years but not more than 15 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
15.	More than 15 years but not more than 16 years	-	-	-	3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16.	More than 16 years but not more than 17 years	-	-	-	2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17.	More than 17 years but not more than 18 years	-	-	-	2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18.	More than 18 years but not more than 19 years	-	-	-	1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00
19.	More than 19 years but not more than 20 years	-	-	-	1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00
20.	More than 20 years	-	-	-	870.00	450.00	500.00	700.00	800.00	900.00	120.00

PART 'C'  
SCALE OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters/Auto Rickshaws		Tricycles for every 25 kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 kgs. weight unladen	Motor vehicles over 750 kgs. upto 900 kgs. weight unladen	Motor vehicles over 900 kgs. upto 1200 kgs. weight unladen	Motor vehicles over 1200 kgs. weight unladen upto 2500 kgs.	Motor vehicles over 2500 kgs. weight unladen upto 5000 kgs.	Every 1000 kgs. or part thereof in excess of 5000 kgs.
		upto half horse power	more than half horse power								
1.	Within a year	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2.	After 1 year but within 2 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3.	After 2 years but within 3 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4.	After 3 years but within 4 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7500.00	1008.00
5.	After 4 years but within 5 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00
6.	After 5 years but within 6 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
7.	After 6 years but within 7 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00
8.	After 7 years but within 8 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9.	After 8 years but within 9 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00
10.	After 9 years but within 10 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
11.	After 10 years but within 11 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00
12.	After 11 years but within 12 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00
13.	After 12 years but within 13 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14.	After 13 years but within 14 years	30.00	240.00	25.00	3480.00	1800.00	2025.00	2800.00	3200.00	3600.00	480.00
15.	After 14 years but within 15 years	Nil	150.00	Nil	3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16.	After 15 years but within 16 years	-	-	-	2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17.	After 16 years but within 17 years	-	-	-	2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18.	After 17 years but within 18 years	-	-	-	1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00
19.	After 18 years but within 19 years	-	-	-	1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00
20.	After 19 years but within 20 years	-	-	-	870.00	450.00	500.00	700.00	800.00	900.00	120.00

PART 'D'  
SCALE OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 kgs. weight unladen	Motor vehicles over 850 kgs. upto 1200 kgs. weight unladen	Motor vehicles over 1200 kgs. upto 2500 Kgs. weight unladen.	Motor vehicles over 2500 kgs. weight unladen upto 5000 kgs.	Every 1000 kgs. or part thereof in excess of 5000 kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.									
1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719.00
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698.00
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675.00
9.	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00
10.	After 9 years but within 10 years	55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00
11.	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00
12.	After 11 years but within 12 years	37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00
13.	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.00
14.	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00
15.	After 14 years but within 15 years	-Nil	90.00	Nil	3046.00	1481.00	1586.00	1904.00	2327.00	423.00
16.	After 15 years but within 16 years	-	-	-	2661.00	1294.00	1386.00	1663.00	2033.00	370.00
17.	After 16 years but within 17 years	-	-	-	2234.00	1086.00	1163.00	1396.00	1706.00	310.00
18.	After 17 years but within 18 years	-	-	-	1759.00	855.00	916.00	1100.00	1344.00	244.00
19.	After 18 year but within 19 years	-	-	-	1233.00	599.00	642.00	771.00	942.00	171.00
20.	After 19 year but within 20 years	-	-	-	649.00	315.00	338.00	405.00	495.00	90.00

PART 'E'  
SCALE OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 kgs. weight unladen	Motor vehicles over 850 kgs. upto 1200 kgs. weight unladen	Motor vehicles over 1200 kgs. upto 2500 kgs. weight unladen	Motor vehicles over 2500 kgs. weight unladen upto 5000 kgs	Every 1000 kgs. or part thereof in excess of 5000 kgs
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<b>If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.</b>									
1.	Within a year	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00
2.	After 1 year but within 2 years	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00
3.	After 2 years but within 3 years	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00
4.	After 3 years but within 4 years	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
5.	After 4 years but within 5 years	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00
6.	After 5 years but within 6 years	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
7.	After 6 years but within 7 years	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00
8.	After 7 years but within 8 years	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00
9.	After 8 years but within 9 years	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00
10.	After 9 years but within 10 years	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00
11.	After 10 years but within 11 years	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00
12.	After 11 years but within 12 years	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00
13.	After 12 years but within 13 years	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00
14.	After 13 years but within 14 years	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00
15.	After 14 years but within 15 years	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00
16.	After 15 years but within 16 years	-	-	-	2661.00	1109.00	1294.00	1571.00	1848.00	370.00
17.	After 16 years but within 17 years	-	-	-	2234.00	931.00	1086.00	1319.00	1551.00	310.00
18.	After 17 years but within 18 years	-	-	-	1759.00	733.00	855.00	1039.00	1222.00	244.00
19.	After 18 years but within 19 years	-	-	-	1233.00	514.00	599.00	728.00	856.00	171.00
20.	After 19 years but within 20 years	-	-	-	649.00	270.00	315.00	383.00	450.00	90.00

PART 'F'  
SCALE S OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 kgs. weight unladen	Motor vehicles over 850 kgs. upto 1200 kgs. Weight unladen	Motor vehicles over 1200 kgs. upto 2500 weight unladen	Motor vehicles over 2500 kgs. weight unladen upto 5000 kgs.	Every 1000 kgs. or part thereof in excess of 5000 kgs.	Sr. No.
		upto half horse power	Tricycles for every 25 kgs. weight or part thereof							
1	2	3	4	5	6	7	8	9	10	11
	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
2.	After 1 year but within 2 years	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
3.	After 2 years but within 3 years	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
4.	After 3 years but within 4 years	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
5.	After 4 years but within 5 years	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
6.	After 5 years but within 6 years	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
7.	After 6 years but within 7 years	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
8.	After 7 years but within 8 years	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
9.	After 8 years but within 9 years	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
10.	After 9 years but within 10 years	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
11.	After 10 years but within 11 years	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
12.	After 11 years but within 12 years	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
13.	After 12 years but within 13 years	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
14.	After 13 years but within 14 years	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
15.	After 14 years but within 15 years	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
16.	After 15 years but within 16 years	-	-	-	1861.00	620.00	776.00	1085.00	1241.00	186.00
17.	After 16 years but within 17 years	-	-	-	1466.00	489.00	611.00	855.00	977.00	147.00
18.	After 17 years but within 18 years	-	-	-	1028.00	343.00	428.00	599.00	685.00	103.00
19.	After 18 years but within 19 years	-	-	-	541.00	180.00	225.00	315.00	360.00	54.00
20.	After 19 years but within 20 years	-	-	-	-	-	-	-	-	-

Secretariat Annexe

Panaji

Dated : 31-3-1997

B. M. MASURKAR

Secretary to the Government of Goa,  
Law Department (Legal Affairs).

## The Goa Motor Vehicles Tax (Amendment) Act, 1988

(Goa Act No. 5 of 1988 [28-4-1988])

AN  
ACT

*further to amend the Goa, Daman and Diu Motor Vehicles Tax, Act, 1974.*

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1988.

(2) It shall come into force with effect from the 1st day of May, 1988.

2. *Amendment of section 3.*— In section 3 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the “principal Act”), after the second proviso to sub-section (1), the following proviso shall be inserted, namely:—

“Provided that, in the case of motor vehicles other than transport vehicles, the tax shall be levied at the rates specified in Part ‘B’ of the Schedule.”

3. *Amendment of section 4.*— In section 4 of the principal Act, after sub-section (3) the following sub-section shall be inserted, namely:—

“(4) Notwithstanding anything contained in the preceding sub-sections, the tax levied under the third proviso to sub-section (1) of section 3 shall be paid in advance in a lumpsum by the registered owner or persons having possession or control of the vehicle, and the tax so paid shall be for the life time of the vehicle unless the vehicle 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 different rate of tax is payable:

Provided that, in respect of the vehicles registered prior to the 1st day of May, 1988, such tax shall be paid on or before the last working day of June, 1988.

Provided further that in respect of the vehicles registered prior to the 1st day of May, 1988, such tax shall be paid after deduction of the tax already paid for the period from the 1st day of May, 1988 upto the period for which it is paid, under the Schedule appended to the principal Act.”.

4. *Amendment of section 5.* — In section 5 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Notwithstanding anything contained in the preceding sections, issue of tax token and tax licence to the persons paying the tax shall not be necessary where the tax is paid under the third proviso to 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 vehicle an entry of such payment.”.

5. *Amendment of section 9.*— In section 9 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(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 in part ‘C’ of the Schedule in case of cancellation of registration of vehicle on account of scrapping of such vehicle due to accident or other causes.

6. *Amendment of section 12.* — In section 12 of the principal Act, the following proviso shall be inserted, namely:—

“Provided that, if the tax in respect of any motor vehicle has not been paid as specified in the proviso to sub-section (4) of section 4, the registered owner or the person having possession or control of the motor vehicle shall be liable to pay penalty to the extent of 1% of the tax payable for each defaulting month or part thereof.”.

7. *Amendment of Schedule.*— For the Schedule to the principal Act, the following Schedule shall be substituted:—

"SCHEDULE  
PART 'A'  
SCHEDULE OF TAXATION  
(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
<b>A. Motor Vehicles fitted solely with pneumatic tyres.</b>	
<b>I. Motor cycles and tricycles:</b>	
(including motor scooters and cycles with attachment for propelling the same by mechanical power)	
(a) upto half horse power ... ..	15-00
(b) more than half horse power ... ..	60-00
(c) for every side car attached ... ..	15.00
	(in addition to the rates specified above)
(d) tricycles:	
For every 25Kgs. weight or part thereof ... ..	12-00
<b>II. Motor cycles used for hire ... ..</b>	<b>60-00</b>
<b>III. Motor vehicles not exceeding 25 Kgs. in weight unladen adapted for use for invalids ... ..</b>	<b>6-00</b>
<b>IV. Goods vehicles:</b>	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel... ..	15-00
(ii) driven on diesel ... ..	18.00
<b>V. Taxis and Auto Rickshaws:</b>	
Taxis —	
(a) Up to 3 seaters ... ..	225-000
(b) Up to 4 seaters ... ..	250-00
(c) Up to 5 seaters ... ..	270-00
For every additional seat up to a maximum of 7 seats ... ..	25.00
Auto Rickshaws up to 2 seats ... ..	60-00
Auto Rickshaws up to 2 seats used for hire...	90-00



Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
VI. Passenger Vehicles:	
(a) Up to 18 seats ... ..	600-00
(b) For every additional seat over 18 seats ...	35.00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry...	35.00
VII. Private vehicles with seating capacity above 7 upto 18 seats ... ..	600-00
<i>Explanation:</i> In Items V, VI and VII above the seating capacity is to be determined exclusively of the driver's seat.	
VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
(a) Upto 850 Kgs. weight unladen ... ..	200.00
(b) Over 850 Kgs. upto 1200 Kgs. weight inladen	250.00
(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen	350.00
(d) Over 2500 Kgs. weight unladen upto 5000 Kgs.	400.00
(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ... ..	60.00
IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
A. (a) For each trailer when it is used for the carriage of goods ... ..	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
(b) For each trailer when used for the carriage of passengers ... ..	
	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
B. Motor Vehicles other than those fitted with pneumatic tyres ... ..	The rates shown in Clause A plus 50 per centum.
C. Dealers in, or manufacturers of motor vehicles. (a) General licence in respect of each vehicle ... ..	75-00

**SCHEDULE OF**

(Section

Item No.	Class of Vehicles	Motor Cycles/Motor Scooters	
		Upto half Horse power	more than half Horse power
1	2	3	4
		Rs.	Rs.
	A. At the time of Registration of New Vehicle	120.00	480.00
	B. If the vehicle is already registered and its age from the Month of Registration is —		
1.	Not more than two years ... ..	115.00	465.00
2.	More than 2 years but not more than 3 years ... ..	110.00	450.00
3.	More than 3 years but not more than 4 years ... ..	110.00	430.00
4.	More than 4 years but not more than 5 years ... ..	105.00	415.00
5.	More than 5 years but not more than 6 years ... ..	100.00	390.00
6.	More than 6 years but not more than 7 years ... ..	90.00	370.00
7.	More than 7 years but not more than 8 years ... ..	85.00	345.00
8.	More than 8 years but not more than 9 years ... ..	80.00	315.00
9.	More than 9 years but not more than 10 years ... ..	70.00	285.00
10.	More than 10 years but not more than 11 years ... ..	60.00	245.00
11.	More than 11 years but not more than 12 years ... ..	50.00	205.00
12.	More than 12 years but not more than 13 years ... ..	40.00	165.00
13.	More than 13 years but not more than 14 years ... ..	30.00	115.00
14.	More than 14 years but not more than 15 years ... ..	15.00	60.00
15.	More than 15 years but not more than 16 years ... ..		
16.	More than 16 years but not more than 17 years ... ..		
17.	More than 17 years but not more than 18 years ... ..		
18.	More than 18 years but not more than 19 years ... ..		
19.	More than 19 years but not more than 20 years ... ..		

'B'

**TAXATION**

3)

Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
95.00	5305.00	1770.00	2210.00	3095.00	3535.00	530.00
95.00	5220.00	1740.00	2175.00	3045.00	3480.00	520.00
90.00	5130.00	1710.00	2135.00	2990.00	3420.00	515.00
85.00	5030.00	1675.00	2095.00	2935.00	3350.00	505.00
85.00	4915.00	1640.00	2050.00	2865.00	3275.00	490.00
80.00	4790.00	1595.00	1995.00	2795.00	3195.00	480.00
75.00	4650.00	1550.00	1935.00	2710.00	3100.00	465.00
70.00	4495.00	1500.00	1875.00	2620.00	2995.00	450.00
65.00	4325.00	1440.00	1800.00	2520.00	2885.00	430.00
55.00	4135.00	1380.00	1720.00	2410.00	2755.00	415.00
50.00	3920.00	1305.00	1635.00	2290.00	2615.00	390.00
40.00	3690.00	1230.00	1535.00	2160.00	2460.00	370.00
30.00	3430.00	1140.00	1430.00	2000.00	2285.00	340.00
20.00	3140.00	1045.00	1310.00	1830.00	2090.00	315.00
12.00	2820.00	940.00	1175.00	1645.00	1880.00	280.00
	2460.00	820.00	1025.00	1435.00	1640.00	245.00
	2065.00	690.00	860.00	1205.00	1375.00	205.00
	1630.00	545.00	680.00	950.00	1085.00	165.00
	1140.00	380.00	475.00	665.00	780.00	115.00
	600.00	200.00	250.00	350.00	400.00	60.00

**PART**  
**SCALES OF**  
(Section

Sr. No.	Scale of refund	Motor Cycles/Motor Scooters	
		Upto half horse power	more than half Horse power
1	2	3	4
		Rs.	Rs.
If, after registration, cancellation of registration of vehicles takes place —			
1.	Within a year	105.00	419.00
2.	After 1 year but within 2 years	101.00	405.00
3.	After 2 years but within 3 years	97.00	390.00
4.	After 3 years but within 4 years	93.00	372.00
5.	After 4 years but within 5 years	88.00	353.00
6.	After 5 years but within 6 years	83.00	332.00
7.	After 6 years but within 7 years	77.00	309.00
8.	After 7 years but within 8 years	71.00	283.00
9.	After 8 years but within 9 years	63.00	254.00
10.	After 9 years but within 10 years	55.00	223.00
11.	After 10 years but within 11 years	47.00	186.00
12.	After 11 years but within 12 years	37.00	147.00
13.	After 12 years but within 13 years	26.00	103.00
14.	After 13 years but within 14 years	14.00	54.00
15.	After 14 years but within 15 years	Nil	Nil
16.	After 15 years but within 16 years	—	—
17.	After 16 years but within 17 years	—	—
18.	After 17 years but within 18 years	—	—
19.	After 18 years but within 19 years	—	—
20.	After 19 years but within 20 years	—	—

'C'

REFUND

9)

Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
—	1861.00	620.00	776.00	1086.00	1241.00	186.00
—	1466.00	489.00	611.00	855.00	977.00	147.00
—	1028.00	343.00	428.00	599.00	685.00	103.00
—	541.00	180.00	225.00	315.00	360.00	54.00
—	—	—	—	—	—	—

**THE GOA MOTOR VEHICLES TAX (AMENDMENT) ACT, 1988**

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ARRANGEMENT OF SECTIONS

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PREAMBLE

SECTIONS

1. Short title and commencement.
2. Amendment of section 3.
3. Amendment of section 4.
4. Amendment of section 9.
5. Amendment of section 12.
6. Amendment of Schedule.

## The Goa Motor Vehicles Tax (Amendment) Act, 1988

(Goa Act No. 19 of 1988)

[8-9-1988]

AN

ACT

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.*

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1988.

(2) It shall be deemed to have come into force with effect from 1st day of May 1988.

2. *Amendment of section 3.* — In section 3 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the “principal Act”), in the third proviso to sub-section (1), for the words “at the rate specified in part ‘B’ of the Schedule”, the words “at the choice of the registered owner or person having possession or control of the vehicle at the rates specified in Part ‘B’ or Part ‘A’ of the Schedule, as the case may be” shall be substituted.

3. *Amendment of section 4.* — In section 4 of the principal Act,—

(i) the first proviso to sub-section (4) shall be omitted;

(ii) after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Notwithstanding anything contained in the preceding sub-sections, in respect of registered owner or person having possession or control of the vehicle choosing not to pay the tax for the life time of the vehicle, the tax levied under sub-section (1) of section 3 in the case of the motor vehicles other than transport vehicles shall be paid on annual basis at the rates specified in part ‘A’ of the Schedule:

Provided that in the case of motor vehicles registered between the first day of July to the 31st day of March every year, the first payment of tax shall cover the period beginning with the quarter in which the vehicle is registered upto the 31st day of March of that year.”.



*4. Amendment of section 9.* — In section 9 of the principal Act, in sub-section (3), for the words “such vehicle due to accident or other causes”, the words “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” shall be substituted.

*5. Amendment of section 12.* — In section 12 of the principal Act, the proviso shall be omitted.

*6. Amendment of Schedule.* — In the Schedule appended to the principal Act, in Part ‘C’, for the words “cancellation of registration”, the words “cancellation of registration or removal of the vehicles to any other State or Union territory on account of transfer of ownership or change of address” shall be substituted.

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Published in Official Gazette Series I, No. 23, dated 12-9-1988 .

The Act came into force with effect from 1-5-1988.

**THE GOA MOTOR VEHICLES TAX (AMENDMENT) ACT, 1990.**

(Goa Act No. 17 of 1990)

[11-9-1990]

AN

ACT

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.*

Be it enacted by the Legislative Assembly of Goa in the Forty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1990.

(2) It shall come into force at once.

2. *Amendment of Schedule.*— In the Schedule to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974), after item III, the following item shall be inserted, namely:—

“III A, Goods vehicles carrying mineral ore:

For every 100 kgs. of registered laden weight or part thereof—

(i) driven on fuel other than diesel	...	...	...	Rs. 20.00
(ii) driven on diesel	...	...	...	Rs. 25.00

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(Published in Official Gazette, Series I, No. 26, dated 27-9-1990. The Act came into force on 11-9-1990).

Panaji, 27th August, 2012 (Bhadra 5, 1934)

SERIES I No. 21

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

## No. 2

#### GOVERNMENT OF GOA

Department of Law &amp; Judiciary

Legal Affairs Division

#### Notification

7/6/2012-LA

The Goa Motor Vehicles Tax (Amendment) Act, 2012 (Act No. 9 of 2012), which has been passed by the Legislative Assembly of Goa on 1-8-2012 and assented to by the Governor of Goa on 22-8-2012, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).

Porvorim, 27th August, 2012.

#### The Goa Motor Vehicles Tax (Amendment) Act, 2012

(Goa Act 9 of 2012) [22-8-2012]

AN

ACT

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974).*

Be it enacted by the Legislative Assembly of Goa in the Sixty-third Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2012.

(2) It shall come into force at once.

2. *Amendment of section 3-A.*— In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the "principal Act"), in section 3-A, in the "TABLE", against serial number (2), in column (3), for the figures "200/-", "300/-", "400/-", "500/-", "600/-" and "1000/-", the figures "500/-", "600/-", "800/-", "1,000/-", "1,200/-" and "2000/-" shall be respectively substituted.

3. *Insertion of new section 3-B.*— After section 3-A of the principal Act, the following section shall be inserted, namely:—

*"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 its 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. 10,000/-.

(ii) Motor car priced above Rs. 20.00 lakhs and upto Rs. 40.00 lakhs — Rs. 30,000/-.

(iii) Motor car priced above Rs. 40.00 lakhs and upto Rs. 60.00 lakhs — Rs. 50,000/-.

(iv) Motor car priced above Rs. 60.00 lakhs — Rs. 1,00,000/-.

*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. *Amendment of Schedule.*— In the Schedule appended to the principal Act,—

(I) in PART ‘A’, under item A, for clause IIA, the following clause shall be substituted, namely:—

“IIA. Goods vehicles not covered under clause II:

Goods vehicles not covered under clause II of which the gross vehicle weight,—

- |   |   |
|---|---|
| (a) does not exceed 1000 kgs.                       | Rs. 7,000/- as one-time tax at the time of registration.  |
| (b) exceeds 1000 kgs. but does not exceed 2000 kgs. | Rs. 14,000/- as one-time tax at the time of registration. |
| (c) exceeds 2000 kgs. but does not exceed 3000 kgs. | Rs. 17,500/- as one-time tax at the time of registration. |
| (d) exceeds 3000 kgs. but does not exceed 4000 kgs. | Rs. 21,000/- as one-time tax at the time of registration. |
| (e) exceeds 4000 kgs. but does not exceed 5000 kgs. | Rs. 23,800/- as one-time tax at the time of registration. |
| (f) exceeds 5000 kgs. but does not exceed 6000 kgs. | Rs. 28,000/- as one-time tax at the time of registration. |
| (g) exceeds 6000 kgs. but does not exceed 7000 kgs. | Rs. 30,100/- as one-time tax at the time of registration. |

(h) exceeds 7000 kgs. but does not exceed 8000 kgs.

(i) exceeds 8000 kgs. but does not exceed 9000 kgs.

(j) exceeds 9000 kgs. but does not exceed 10,000 kgs.

(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.

(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.

(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.

(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.

(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.

(p) exceeds 15,000 kgs. but does not exceed 16,000 kgs.

(q) exceeds 16,000 kgs., for every 1,000 kgs. or part thereof in excess of 16,000 kgs.

Rs. 5,125/- as annual tax or Rs. 35,875/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 5,750/- as annual tax or Rs. 40,250/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 6,125/- as annual tax or Rs. 42,875/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 6,625/- as annual tax or Rs. 46,375/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 7,250/- as annual tax or Rs. 50,750/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 7,625/- as annual tax or Rs. 53,375/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 8,000/- as annual tax or Rs. 56,000/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 8,625/- as annual tax or Rs. 60,375/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 9,375/- as annual tax or Rs. 65,625/- as one-time tax in lieu of annual tax, at the time of registration.

Rs. 800/- as annual tax or Rs. 5,600/- as one-time tax in lieu of annual tax, at the time of registration”;

Goa on 14-8-2015 and assented to by the Governor of Goa on 16-9-2015, is hereby published for the general information of the public.

*D. S. Raut Dessai*, Under Secretary  
(Legislative Affairs).

Porvorim, 29th September, 2015.

The Goa Motor Vehicles Tax (Amendment)  
Act, 2015

(Goa Act 17 of 2015) [16-9-2015]

AN

ACT

*further to amend the Goa, Daman and Diu Motor  
Vehicles Tax Act, 1974 (Act No. 8 of 1974).*

Be it enacted by the Legislative Assembly of Goa in the Sixty-sixth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2015.

(2) It shall be deemed to have come into force on the 7th day of July, 2015.

2. *Amendment of Schedule.*— In the Schedule appended to the Goa, Daman and Diu Motor

Vehicles Tax Act, 1974 (Act No. 8 of 1974), (hereinafter referred to as the “principal Act”), in PART ‘B’, in item (B), for sub-items (1) and (2), the following sub-items shall be substituted, namely:—

“(1) Motor cycle/Motor scooter/  
/Auto rickshaw, irrespective of  
its horse power, whose cost is  
upto Rs. 1.50 lakhs

8% of the cost  
of the Motor  
cycle/Motor  
scooter/Auto  
rickshaw.

(2) Motor cycle, irrespective of  
its horse power, whose cost is  
above Rs. 1.50 lakhs

14% of the cost  
of the Motor  
cycle.”.

3. *Repeal and saving.*— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2015 (Ordinance No. 4 of 2015) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,  
Porvorim-Goa.  
Dated: 29-9-2015.

S. G. MARATHE,  
Joint Secretary (Law)  
and Link-Law  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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Department of Law & Judiciary

Legal Affairs Division

**Notification**

7/6/2020-LA

The Goa Motor Vehicles Tax (2nd Amendment) Act, 2020 (Goa Act 7 of 2020), which has been passed by the Legislative Assembly of Goa on 7-2-2020 and assented to by the Governor of Goa on 17-4-2020, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 21st April, 2020.

The Goa Motor Vehicles Tax  
(2nd Amendment) Act, 2020

(Goa Act 7 of 2020) [17-04-2020]

AN

ACT

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).*

Be it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 1st day of January, 2020.

*Amendment of schedule.*— In the Schedule appended to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), in PART 'B', for item (B), the following item shall be substituted, namely:—

(B) At the time of registration of new vehicle:

(1) Motor cycle/Motor scooter/Auto rickshaw irrespective of its horse power, whose cost does not exceed Rs. 1.50 lakhs

9 % of the cost of the Motor cycle/Motor scooter/Auto rickshaw.

(2) Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 1.50 lakhs but does not exceeds Rs. 3.0 lakhs

12 % of the cost of the Motor cycle.

(3) Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 3.0 lakhs

15 % of the cost of the 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.

(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 vehicle, where cost of vehicle exceeds Rs. 35 lakhs.

*Note:-* In case where the registration of an old four wheeler vehicle, which is less than 15 years old, is cancelled; adjustment of the Motor Vehicle Tax paid on the old vehicle against registration of a new vehicle against registration of new vehicle shall be allowed, subject to the production of certificate to this effect from the concerned registering authority".

3. *Saving.*— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2019 (Ordinance No. 1 of 2019) have ceased to operate with effect from 1st day of January, 2020.

(2) Notwithstanding cessation of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been validly done or taken at all relevant times when the said Ordinance was in force.

(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 exceeds Rs. 15 lakhs.

Secretariat,  
Porvorim-Goa.

Dated: 21-04-2020.

CHOKHA RAM GARG,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

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Panaji, 17th August, 2020 (Sravana 26, 1942)

SERIES I No. 20

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 2

Department of Law  
Legal Affairs Division

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**Notification**  
7/10/2020-LA

The Goa Motor Vehicles Tax (3rd Amendment) Act, 2020 (Goa Act 11 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary  
(Law).

Porvorim, 17th August, 2020.

-----  
The Goa Motor Vehicles Tax  
(3rd Amendment) Act, 2020

(Goa Act 11 of 2020) [12-08-2020]

AN

ACT

*further to amend the Goa, Daman and Diu  
Motor Vehicles Tax Act, 1974 (Act No. 8 of  
1974).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the day of 19th April, 2017.

2. *Amendment of section 2.*— In section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), clause (1) shall be re-numbered as clause (1A) and before clause (1A) as so re-numbered, the following clause shall be inserted, namely:—

“(1) “cost of the motor vehicle means,—

a) the cost as per purchase invoice of the motor vehicle issued by its manufacturer and shall include the basic manufacturing cost, excise duty, sales tax/value added tax/goods and services tax payable in the State of Goa, in relation to motor vehicle manufactured in India or

b) the cost as per landed value of the motor vehicle consisting of assessable value under the Customs Act, 1962 (Act No. 52 of 1962) and the customs duty paid thereupon including additional duty paid, if any, as endorsed in the bill of entry by the Customs Department in the State of Goa, in relation to motor vehicle



imported into India, irrespective of its place of manufacture.

*Explanation:*— Discount offered by the manufacturer or dealer shall not be deducted from cost of the motor vehicle”.

Secretariat,  
Porvorim, Goa.  
Dated: 17-08-2020

CHOKHA RAM GARG  
Secretary to the  
Government of Goa  
Law Department  
(Legal Affairs).

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**Notification**

7/11/2020-LA

The Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Act, 2020 (Goa Act 10 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary  
(Law).

Porvorim, 17th August, 2020.

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The Goa Agricultural Produce Marketing  
(Development and Regulation)  
(Amendment) Act, 2020

(Goa Act 10 of 2020) [12-08-2020]

AN

ACT

*further to amend the Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007 (Goa Act 11 of 2007).*

Be it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Act, 2020.

(2) It shall be deemed to have come into force with effect from 15th day of May, 2020.

2. *Amendment of section 1.*— In section 1 of the Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007 (Goa Act 11 of 2007) (hereinafter referred to as the “principal Act”), in sub-section (1), for the expression “Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007”, the expression “Goa Agricultural Produce and Livestock Marketing (Promotion and Facilitation) Act, 2007” shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act,—

(i) clause (a) shall be re-numbered as clause (aa);

(ii) before clause (aa) as re-numbered the following clause shall be inserted, namely:—

“(a) “ad-hoc buyer” includes a buyer registered under section 60A of this Act;”;

(iii) for clause (b), the following clause shall be substituted, namely:—

“(b) “agriculturist” means a person who ordinarily by his own labour or by the labour of any member of his family or by the labour of his tenants or servants or hired labour or otherwise, is engaged in the production or growth of any notified agricultural produce, and includes a member of a co-operative society registered in the State of Goa which is dealing with agricultural produce and a person who has sold agricultural produce to the co-operative society, of the value not less than Rs. 5000/- in the preceding financial year or of such amount as may be determined by the State Marketing Officer from time to time in the preceding financial year; but does not include a trader, trading agent, broker, processor or commission agent;”;

The Goa Co-operative Societies  
(Amendment) Act, 2020

(Goa Act 5 of 2020) [17-03-2020]

AN

ACT

*further to amend the Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001).*

Be it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Co-operative Societies (Amendment) Act, 2020.

(2) It shall come into force at once.

2. *Amendment of section 59.*— In section 59 of the Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001), in sub-section (6) the fourth proviso shall be omitted.

Secretariat,  
Porvorim-Goa  
Dated: 08-04-2020

CHOKA RAM GARG  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

**Notification**

7/5/2020-LA

The Goa Motor Vehicles Tax (Amendment) Act, 2020 (Goa Act 6 of 2020), which has been passed by the Legislative Assembly of Goa on 07-02-2020 and assented to by the Governor of Goa on 04-04-2020, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary,  
(Law)-III.

Porvorim, 8th April, 2020.

The Goa Motor Vehicles Tax  
(Amendment) Act, 2020

(Goa Act 6 of 2020) [04-04-2020]

AN

ACT

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).*

Be it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa, Daman and Diu Motor Vehicles Tax (Amendment) Act, 2020.

(2) It shall come into force at once.

1. *Amendment of section 4.*— In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), in section 4, after the second proviso, the following proviso and explanation shall be inserted, namely:—

“Provided that the tax payable on tipper/truck used for transportation of mineral ore, and registered with Department of Mines, may be paid in advance either quarterly or yearly, for obtaining tax licence for such period.

*Explanation:*— The tax for the quarterly licence shall be one fourth of the tax for a yearly licence and the period less than a quarter shall be treated as full quarter for levying tax”.

Secretariat,  
Porvorim-Goa  
Dated: 08-04-2020

CHOKA RAM GARG  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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**Notification**

7/8/2021-LA

[REDACTED]

The Goa Motor Vehicles Tax (Amendment) Act, 2021 (Goa Act 7 of 2021), which has been passed by the Legislative Assembly of Goa on 29-01-2021 and assented to by the Governor of Goa on 15-02-2021, is hereby published for the general information of the public.

[REDACTED]

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

[REDACTED]

Porvorim, 17th February, 2021.

[REDACTED]

-----  
The Goa Motor Vehicles Tax (Amendment) Act, 2021

(Goa Act 7 of 2021) [15-02-2021]

An

Act

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) and the Goa, Daman and Diu Motor Vehicles (Taxation Passenger and Goods) Act, 1974 (Act No. 7 of 1974).*

[REDACTED]

[REDACTED]

BE it enacted by the Legislative Assembly of Goa in the Seventy-second Year of the Republic of India as follows:—

[REDACTED]

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2021.

[REDACTED]

(2) It shall be deemed to have come into force on the 18th day of December, 2020.

[REDACTED]

2. *Amendment of section 3.*— In section 3 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), hereinafter

referred to as the “principal Act” in sub-section (1), after the second proviso, the following provisos shall be inserted, namely:—

“Provided also that no tax shall be leviable under this section on any transport vehicle for the period 01-04-2020 to 30-09-2020, except the transport vehicle which has already paid one time tax at the time of registration:

Provided also that if tax is already paid under this section by any transport vehicle for the period 01-04-2020 to 30-09-2020, it shall be adjusted towards the tax payable in respect of same transport vehicle in future.”.

3. *Amendment of section 12.*— In section 12 of the principal Act, the following provisos shall be inserted, namely:—

“Provided that no penalty under this section shall be leviable in respect of the tax due for the period 01-04-2020 to 31-03-2021, if such tax is paid on or before 31-03-2021:

Provided further that if any penalty is already paid in respect of any motor vehicle, for period 01-04-2020 to 31-03-2021, then it shall be adjusted towards the tax payable in respect of same motor vehicle in future.”.

4. *Amendment of section 3 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act No.7 of 1974).*— In section 3 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act No. 7 of 1974), in sub-section (1), in clause (i), after the existing proviso, the following provisos shall be inserted, namely:—

“Provided that no tax shall be leviable under this section on passengers, luggage and goods carried by a stage carriage, contract carriage, maxi-cab, taxi, autorickshaw, motorcycle or a rent a bike/car for the period 01-04-2020 to 30-09-2020:

Provided further that if any tax is already been paid under this section on passengers, luggage and goods by any stage carriage, contract carriage, maxi-cab, taxi, autorickshaw, motorcycle or a rent a bike/car, it shall be adjusted towards the tax payable in respect of same motor vehicle in future.”.

5. *Repeal and savings.*— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2020 (Ordinance No. 14 of 2020) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) or the Goa, Daman and Diu Motor Vehicles Taxation on Passengers and Goods Act, 1974 (Act No. 7 of 1974), as amended by the said Ordinance, shall be deemed to have been done or taken under the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) or the Goa, Daman and Diu Motor Vehicles Taxation on Passengers and Goods Act, 1974 (Act No. 7 of 1974), as the case may be, as amended by this Act.

Secretariat,  
Porvorim, Goa.  
Dated: 17-02-2021

CHOKHA RAM GARG  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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Panaji, 1st March, 2024 (Phalguna 11, 1945)

SERIES I No. 48

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Law  
Legal Affairs Division

#### Notification

7/4/2024-LA

The Goa Motor Vehicles Tax (Amendment) Act, 2024 (Goa Act 5 of 2024) which has been passed by the Legislative Assembly of Goa on 07-02-2024 and assented to by the Governor of Goa on 26-02-2024, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary  
(Law).

Porvorim, 1st March, 2024.

#### The Goa Motor Vehicles Tax (Amendment) Act, 2024

(Goa Act 5 of 2024) [26-02-2024]

AN

ACT

further to amend the Goa Motor Vehicles Tax  
Act, 1974 (Act No. 8 of 1974).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force with effect from the 15th day of December, 2023.

2. *Amendment of Schedule.*— In the Schedule appended to the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) (herein after referred to as the “principal Act”),—

(i) in PART ‘A’,—

(I) in item (A),—

(a) after the entry against sub-item (I), the following sub-item shall be inserted, namely:—

“(I)(a) Motor cycles used for renting under Rent a Motor Cycle Scheme, 1997.

The rates of tax as specified for motorcycles in clauses (1), (2) and (3) of item (B) of PART ‘B’ as one time tax at the time of registration of new vehicle.”;

(b) after entries against sub-item (V), the following sub-item shall be inserted, namely:—



“(V)(a) Motor cab used for renting under Rent a Cab Scheme, 1989. The rates of tax as specified for motor vehicles in clause (6) of item (B) of PART ‘B’ as one time tax at the time of registration of new vehicle.”;

(II) after entries against item (C), the following NOTE shall be inserted, namely:—

“Note:— If the vehicle as specified in sub-item (I) (a) or (V) (a) of item (A) above is already registered in the State of Goa, at the time of re-registration and for assignment of new registration mark no additional tax shall be payable.”;

(ii) in PART ‘B’, for item (B), the following item shall be substituted, namely:—

“(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. | 9% of the cost of the Motor cycle/ /Motor scooter/ /Auto Rickshaw.                 |
| (2) Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 1.50 lakhs but does not exceed Rs. 3.0 lakhs    | 12% of the cost of the Motor cycle.  |
| (3) Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 3.0 lakhs                                       | 15% of the cost of the Motor cycle, provided maximum total tax is Rs. 1.5 lakhs.   |
| (4) Tricycle for every 25 kgs. weight or part thereof.   | Rs. 150/-.   |
| (5) Construction equipment vehicles as defined under rule 2 of the Central Motor Vehicles Rules, 1989.                   | 9% of the cost of the vehicle as one time tax.                                     |
| (6) Motor vehicles other than specified in clauses (1) to (5) above  | (i) 9% of the cost of vehicle, where cost of vehicle does not exceed Rs. 10 lakhs. |

(ii) 12% of the cost of vehicle, where cost of vehicle exceeds Rs. 10 lakhs, but does not exceed Rs. 20 lakhs.

(iii) 15% of the cost of vehicle, where the cost of vehicle exceeds Rs. 20 lakhs, provided that the maximum total tax is Rs. 15 lakhs.”

(III) *Repeal and saving.*— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2023 (Ordinance No. 5 of 2023) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,  
Porvorim-Goa.  
Dated: 01-03-2024.

SANDIP JACQUES,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

**Notification**

7/5/2024-LA

The Goa Labour Welfare Fund (Amendment) Act, 2024 (Goa Act 4 of 2024) which has been passed by the Legislative Assembly of Goa on 09-02-2024 and assented to by the Governor of Goa on 26-02-2024, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 1st March, 2024.