



The Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991

Act 2 of 1992

Keyword(s):

Motor Vehicle Tax

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The Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991

(Goa Act No. 2 of 1992) [17-1-1992]

AN

ACT

to provide for revised composition fee under the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991.

(2) It shall be deemed to have come into force on the first day of January, 1991 and shall be valid till the 31st day of December, 1992.

2. *Composition fee*— Notwithstanding anything contained in the Schedule to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974, from the first day of January, 1991 to 31st day of December, 1992,—

(i) in the case of a stage carriage, the composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of permit or for a period of one month whichever is less, at the rate of one rupee and fifty-five paise per seat, per year, per kilometre of the total daily kilometres permitted or at the option of the operator, twenty-five rupees per seat, per month;

(ii) Where the stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in (i) above, shall also be payable in respect of each of the standing passengers aforesaid as if sitting accommodation has been provided for them.

3. *Repeal and saving.*— (1) The Goa Motor Vehicles (Taxation on Passengers and Goods) Ordinance, 1991 (Ordinance No. 1 of 1991), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in exercise of any power conferred by or under the said Ordinance, shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act as if this Act were in force on the day on which such thing or action was done or taken.

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