

**The Goa Motor Vehicles (Taxation on
Passengers and Goods) (Amendment)
Bill, 1995**

(Bill No. 12 of 1995)

A

BILL

further to amend 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-sixth 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) (Amendment) Act, 1995.

(2) It shall come into force with effect from the 1st day of April, 1995.

2. *Amendment of Schedule.* — For the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), the following Schedule shall be substituted, namely: —

“SCHEDULE

(See Section 14)

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

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

(i) Vehicles permitted to ply as stage carriages — 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.

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

(ii) Vehicles permitted to ply as contract carriages — Fifty rupees per seat per month.

(iii) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) — Sixty rupees per seat per month.

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

(b) In the case of goods carriages of which the gross vehicle weight—

(i) does not exceed 1000 kgs — Rupees forty five per month.

(ii) Exceeds 1000 kgs but does not exceed 2000 kgs — Rupees Seventy five per month.

(iii) Exceeds 2000 kgs but does not exceed 4000 kgs — Rupees eighty per month.

(iv) Exceeds 4000 kgs but does not exceed 7000 kgs — Rupees eighty five per month.

(v) Exceeds 7000 kgs but does not exceed 9500 kgs — Rupees ninety per month.

(vi) Exceeds 9500 kgs but does not exceed 12000 kgs — Rupees One hundred per month.

(vii) Exceeds 12000 kgs but does not exceed 15000 kgs — Rupees one hundred and ten per month.

(viii) Exceeds 15000 kgs — Rupees one hundred and twenty per month.

2. An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax

Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee."

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Statement of Objects and Reasons

It is proposed to increase the rate of composition fee in respect of goods carriage vehicles and passenger vehicles as a measure of additional resource mobilisation.

This Bill seeks to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974) to that effect.

Financial Memorandum

The existing machinery would suffice for the implementation of the provisions of the Act. The Act would increase the revenue by 65 lakhs approximately.

Panaji:
March, 1995

SUBHASH SHIRODKAR
Minister for Transport

Assembly Hall
Panaji:
March, 1995.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution:—

In pursuance of clauses (1) and (3) of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1995.

GOVERNOR'S RECOMMENDATION UNDER ARTICLE 207 OF THE CONSTITUTION

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Annexure to Bill No. 12 of 1995

The Goa Motor Vehicles (Taxation on Passengers and Goods)
(Amendment) Bill, 1995

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

SCHEDULE

(See section 14)

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

(a) in the case of a stage carriage —

Two rupees and fifty paise per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, forty rupees per seat per month;

(b) in the case of a public carrier vehicle —

Seventy rupees per month provided that in the case of a three wheeler vehicle having a carrying capacity below 1,000 kgs., the rate shall be thirty seven rupees and fifty paise per month.

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

Assembly Hall,
Panaji,
30th March, 1995.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.