



Legislative Assembly of Goa

**THE GOA MOTOR VEHICLES
TAX (AMENDMENT) BILL, 2005**

(Bill No. 21 of 2005)

~~To~~ ^{TS} be introduced in the Legislative Assembly of Goa)

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
AUGUST, 2005**

The Goa Motor Vehicles Tax
(Amendment) Bill, 2005

(Bill No. 21 of 2005)

A
BILL

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

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

10 1. *Short title and commencement.*— (1) This Act may
be called the Goa Motor Vehicles Tax (Amendment) Act,
2005.

(2) It shall come into force at once.

15 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”, for serial number (2) and the entries
against it in columns (2) and (3), the following shall be
substituted in the manner specified, namely :—

20 “(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
25 section 56, of the Motor
Vehicles Act, 1988 (Act 59
of 1988)

(a) Motor Cycle Rs. 200/- per annum

(b) Auto Rickshaws Rs. 300/- per annum

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(goods and passenger)

| | | |
|---|-----------------------|----|
| (c) Motor Cab and Maxi Cab | Rs. 400/- per annum | 5 |
| (d) Light Commercial Vehicle (goods and passenger) | Rs. 500/- per annum | |
| (e) Medium Commercial Vehicle (goods and passenger) | Rs. 600/- per annum | 10 |
| (f) Heavy Motor Vehicles (goods and passenger) | Rs. 1000/- per annum" | |

3. *Amendment of section 9.*— In section 9 of the principle Act, in sub-section (1), the following proviso shall be inserted, namely :— 15

“Provided that such a refund shall be made only after adjusting the amount of refund towards the tax payable in the succeeding year.” 20

4. *Substitution of section 12.*— For section 12 of the principle Act, the following section shall be substituted, namely :—

“12. *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.” 30

Statement of Objects and Reasons

In terms of section 3-A of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as “said Act”), 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), is liable for a green tax of Rs. 1000/- per annum. As it is found that all categories of transport vehicles, which includes motor cycles, taxis, auto rickshaws, motor cabs, light commercial vehicles, heavy commercial vehicles, etc. were charged green tax at the same rate i.e. Rs. 1000/- per annum, it is decided to bring rationazation in levy of said tax depending upon class of vehicles so as to provide relief to the owners of transport vehicles. It is, therefore, propose to levy different rates of green tax on different categories of transport vehicles so as to remove the anomaly in rate of green tax, by amending said section 3-A suitably.

Further, the Bill seeks to amend sub-section (1) of section 9 of the said Act so as to provide that refund of amount as specified in said sub-section (1) shall be made only after adjusting that amount towards the tax payable in the succeeding year.

Also, the Bill seeks to substitute section 12 of the said Act by new section so as to provide that when the tax due in respect of any motor vehicle has not been paid as specified in section 4 or section 7, a penalty which shall not be less than 25 percent of the tax for the defaulting quarters shall be paid, provided that, the said penalty leviable on tax shall not be charged for the first two months from the start of the financial year.

The Bill seeks to achieve the above objects.

Financial Memorandum

- (1) The Bill seeks to amend the rates of cess called "Green Tax" levied on transport vehicles at the time of renewal of fitness certificate. The rates for vehicles other than heavy transport vehicles is proposed to be reduced and fixed as per the categories of vehicles instead of uniform slab for all types of vehicles. This will result in revenue collection approximately of Rupees Twenty Five Lakhs per annum.
- (2) The Bill further seeks to levy penalties to the tune of not less than 25% of the tax for the defaulting quarters on the defaulting payees. This amount cannot be quantified at this stage.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa
August, 2005

PANDURANG MADKAIKAR
Minister for Transport

Assembly Hall,
Porvorim-Goa.
August, 2005

SUDHIR NARVEKAR
Secretary, Legislature

Governor's Recommendation under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution of India, I, S. C. Jamir, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2005.

Annexure

The Goa Motor Vehicles Tax (Amendment) Bill, 2005 The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

"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.

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 | 250.00 per five years |
| | (b) Other than two wheelers | 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) | 1000.00 per annum." |

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.

(2) Where a motor vehicle in respect of which that tax has been paid is altered in such a manner as to cause it to become a vehicle in respect of which a tax 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 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.