



**Legislative Assembly of Goa**

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

(Bill No. 21 of 2005)

(As passed by the Legislative Assembly of the  
State of Goa)

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

The Goa Motor Vehicles Tax  
(Amendment) Bill, 2005

(Bill No. 21 of 2005)

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BILL

*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:—

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.

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:—

“(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

Rs. 200/- per annum

- (b) Auto Rickshaws (goods and passenger) Rs. 300/- per annum
- (c) Motor Cab and Maxi Cab Rs. 400/- per annum
- (d) Light Commercial Vehicle (goods and passenger) Rs. 500/- per annum
- (e) Medium Commercial Vehicle (goods and passenger) Rs. 600/- per annum
- (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 :—

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

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.”