

LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

THE GOA MOTOR VEHICLES TAX (AMENDMENT) BILL, 2021

(Bill No. 14 of 2021)

GOA LEGISLATURE SECRETARIAT,  
ASSEMBLY HALL, PORVORIM, GOA

\_\_ January, 2021

The Goa Motor Vehicles Tax (Amendment) Bill, 2021

(Bill No. 14 of 2021)

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BILL

*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 on Passenger and Goods) Act, 1974 (Act No.7 of 1974).*

BE it enacted by the Legislative Assembly of Goa in the **Seventy-second 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, 2021.

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

**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.

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## **Statement of Objects and Reasons**

Due to outbreak of COVID-19 pandemic, lockdown was implemented by the State Government from 22-03-2020, and hence owners of all commercial and passenger vehicles were unable to pay motor vehicle tax and passenger tax within stipulated time.

Ministry of Road Transport and Highways (MoRTH), Government of India issued advisory from time to time to all the States/ Union Territories to consider provisions available under the Motor Vehicles Act, 1988 and also other such provisions available under various State Acts, for considering relaxation in requirement of permit, fees, taxes, renewal/ penalty for permit, etc.

Further, MoRTH has advised all States/ Union Territories to implement this advisory, in letter and spirit, so that the citizens, the transporters, and various other organization which are operating under this difficult time may not get harassed and face difficulties.

In view of the above, an Ordinance, namely the Goa Motor Vehicles Tax (Amendment) Ordinance, 2020 (Ordinance No. 14 of 2020) was promulgated by Governor of Goa on 18-12-2020 so as to exempt payment of motor vehicle tax, passenger tax and penalty leviable in respect of tax due for the period from 01-04-2020 to 31-03-2021.

The Bill also seeks to repeal the Goa Motor Vehicles Tax (Amendment) Ordinance, 2020 (Ordinance No. 14 of 2020) as promulgated by Governor of Goa on 18-12-2020.

This Bill seeks to achieve the above object.

## **Financial Memorandum**

The Bill seeks to exempt tax payable by all kinds of commercial/ transport/ passenger vehicles registered in the State of Goa, which includes goods carriages, stage carriages, contract carriages, maxi-cabs, motor-cabs, autorickshaw, motorcycles, rent-a-bike, rent-a-car and goods vehicles on pro-rata basis, for a period of six months from 01-04-2020 to 30-09-2020, except vehicles which have paid one time tax at the time of registration.

Provided that, if any tax have already been paid under this Act, it shall be adjusted towards the tax payable in respect of same motor vehicle, in future.

Also, the Bill seeks to exempt penalty leviable under this Act in respect of the motor vehicle for the period 01-04-2020 to 31-03-2021, if such tax is paid on or before 31-03-2021.

Financial implication in exempting penalty, leviable under this Act, in respect of motor vehicle tax due for the period 01-04-2020 to 31-03-2021 is approximately Rs. 2.74 crores. Also, financial implication in exempting motor vehicles tax and passenger tax for commercial/ transport/ passenger vehicles for the period from 01-04-2020 to 30-09-2020 will be approximately Rs. 16.3 crores.

### **Memorandum Regarding Delegated Legislation**

No delegated legislation is involved in this Bill.

Assembly Hall,  
Porvorim, Goa  
\_\_\_\_ January, 2021.

**Shri Mauvin Godinho**  
Minister for Transport

Assembly Hall,  
Porvorim – Goa.  
\_\_\_\_ January, 2021.

**Namrata Ulman**  
Secretary, Legislature.