

(3) The authorised officer shall scrutinize the application received under sub-section (1) and after holding an enquiry, as he deems fit and conducting site inspection thereof and subject to payment by the applicant of charges, taxes, fees and penalty as determined by the authorised officer as per schedule II hereto, pass an order of regularisation of such unauthorized construction.

(4) The built up area of the unauthorized construction which is proposed to be regularised shall not exceed,—

(i) 200 square meters in case such construction is meant for personal residence of the applicant;

(ii) 100 square meters in case such construction is meant for commercial purpose of the applicant;

(iii) 250 square meters in case such construction is meant for residential cum commercial purpose of the applicant;

(iv) 400 square meters in case such construction is meant for institutional purpose.

(5) The authorised officer shall not entertain any application under sub-section (1), if the unauthorized construction falls within the limits of the protected forest, area declared as a wild life sanctuary, area covered under the Coastal regulation zone, No Development Zone, open spaces, public land, areas covered under Eco Sensitive Zone, Khazan land, any construction prohibited under the Goa Land (Prohibition on Construction) Act, 1995, (Goa Act No. 20 of 1995), road set back or right of way or any construction which causes obstruction to any natural water channel or any structure which is constructed by filling water bodies or any construction in or for scrap yard.

(6) The authorised officer shall not entertain an application or proceed with regularisation process of unauthorized construction where any Court, Tribunal or any Statutory Authority has passed any injunction or granted status quo or any prohibitory order, or such unauthorized construction is a subject matter of a dispute before such Court, Tribunal or any Statutory Authority.

(7) Where any unauthorized construction is a subject matter of dispute before any Court, Tribunal or any Statutory Authority, and if authorised officer passes any order of regularization under this Act, such order shall be subject to the decision of such Court or Tribunal or Statutory Authority.

(8) Notwithstanding anything contained in the relevant Act, upon passing of the order of regularisation of any unauthorized construction under this Act, such unauthorized construction shall be deemed to have been regularised under the relevant Act.

LA/LEGN/2021/1961

The following bill which was introduced in the Legislative Assembly of the State of Goa on 28th January, 2021 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Motor Vehicles (Amendment)
Bill, 2021

(Bill No. 14 of 2021)

A

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 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 18th 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.

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.
27th January, 2021.

Shri MAUVIN GODINHO
Minister for Transport.

Assembly Hall,
Porvorim-Goa.
27th January, 2021.

NAMRATA ULMAN
Secretary, Legislature.

ANNEXURE

Name of the Bill - **The Goa Motor Vehicles Tax (Amendment) Bill, 2021** (Bill No. 14 of 2021)

Sr. No.	Existing Provision	Amendment Proposed in the Bill	Justification, Reason for the Amendment
1.	<p>Extract of Section 3 and Section 12 of The Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).</p> <p>Section 3 of The Goa, Daman and Diu Motor Vehicles Tax Act, 1974. (Act No. 8 of 1974):- Levy of tax.— (1) A tax shall be leviable on every motor vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part A' to this Act, and on every motor vehicle other than transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part B' to this Act] as the Government may, by</p>	<p>A BILL</p> <p><i>further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974</i></p> <p><i>(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).</i></p> <p>Amendment of Section 3 and Section 12 of The Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).</p> <p>1. Amendment of section 3.- In section 3 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), hereinafter</p>	<p>Due to the outbreak of Covid-19 pandemic, a lockdown was implemented from 22-03-2020 by the Central as well as the State Government respectively, which includes restrictions on movement of peoples and vehicles. As a result owners of goods and passenger vehicles could not pay their taxes within stipulated time.</p> <p>The proposed amendments in both act's is to grant relief by way of exemption of M.V tax and passenger tax for the period from 01-04-2020 to 30-09-2020, and waive of penalty, for both taxes for the period from 01-04-2020 to 31-03-2021, to all goods and</p>

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	<p>notification in the Official Gazette, specify:</p> <p>Provided that in the case of motor vehicles kept by a dealer in or manufacturer of, such vehicles for the purposes of trade, the tax shall be payable by such dealer or manufacturer on such vehicles which under the rules made under the Motor Vehicles Act, 1939, have been permitted to be used on the road whether under a trade certificate or under a temporary registration. (Central Act 4 of 1939).</p> <p>Provided also that the Government may, in respect of any motor vehicle or class of vehicles prescribed by rule or order that tax in respect of such vehicle or class of motor vehicles shall be levied for periods less than a quarter for which such vehicle or class of vehicles has been kept for use in the Union territory and whereupon tax shall be paid in respect of such vehicles or class of vehicles at such rate as may be prescribed for periods less than a quarter, so however that it shall not proportionately be in excess of the annual rate.</p> <p>Section 12 of The Goa, Daman and Diu Motor Vehicles Tax Act, 1974. (Act No. 8 of 1974):- 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</p>	<p>referred to as the “principal Act” in sub-section (1), after the second proviso, the following provisos shall be inserted, namely:-</p> <p>“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:</p> <p>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.”.</p> <p>2. Amendment of section 12.- In section 12 of the principal Act, the following provisos shall be inserted namely:-</p> <p>“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:</p> <p>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.”. Amendment of Section 3 of The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act No. 7 of 1974)</p> <p>1. Amendment of section 3 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act No. 7</p>	<p>passenger vehicles, plying within the State of Goa.</p> <p>An Ordinance (No. 14 of 2020) namely The Goa, Daman and Diu Motor Vehicles Tax (Amendment) and Taxation on Passenger and Goods (Amendment) Ordinance, 2020 was promulgated by the Governor of Goa on 18-12-2020.</p> <p>The Bill 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.</p> <p>This Bill seeks to achieve the above object.</p>

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	<p>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.</p> <p>Extract of Section 3 of The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act No.7 of 1974).</p> <p>Section 3 of The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act No.7 of 1974):- Levy of tax on passengers and goods.— (1) On and from the date of the commencement of this Act, there shall be levied and paid to the Government a tax — (i) On all passengers and goods carried by stage carriages, at such rate as would yield an amount equal to ten per centum of the amount of fares and freights payable to the operator of a stage carriage:</p> <p>Provided that if the operator levies and collects fares and freights inclusive of the tax under this sub-section, the operator shall pay to the Government on account of the tax, one-eleventh of the total amount of fares and freights inclusive of tax collected by him; and</p> <p>Provided further that in respect of passengers, luggage or goods carried partly by rail and partly by road, the tax shall be in respect of the fare and freight chargeable for the distance covered by road only:</p> <p>Provided further that no tax shall be payable under this Act on goods carried by Government vehicles and vehicles owned by the Central Government.</p>	<p>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:-</p> <p>“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:</p> <p>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.”.</p>	