



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 28]

नई दिल्ली, शुक्रवार, जुलाई 30, 2010/श्रावण 8, 1932

No. 28]

NEW DELHI, FRIDAY, JULY 30, 2010 / SRAVANA 8, 1932

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 30th July, 2010/Sravana 8, 1932 (Saka)

## THE DAMAN AND DIU MOTOR VEHICLES TAX (AMENDMENT) REGULATION, 2010

No. 4 OF 2010

Promulgated by the President in the Sixty-first Year of the Republic of India.

A Regulation to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974, as in force in the Union territory of Daman and Diu.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

1. (1) This Regulation may be called the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010.

Short title and  
commence-  
ment.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

8 of 1974.

2. In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (hereinafter referred to as the principal Act), in section 2,—

Amendment  
of section 2.

(a) in clause (1), the following proviso shall be inserted, namely:—

‘Provided that, on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, the provisions of this clause, in relation to Daman and Diu, shall have effect, as if for the words “Goa, Daman and Diu”, the words “Daman and Diu” had been substituted;’

(b) after clause (1), the following clause in relation to Daman and Diu shall be inserted, namely:—

“(1A) “Official Gazette” in relation to Daman and Diu, means the Daman and Diu Gazette;”;

(c) for clause (4), the following clause shall be substituted, namely:—

“(4) “registered owner” means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1988;”;

59 of 1988.

(d) in clause (9), the word “Goa” shall be omitted;

(e) in clause (11), for the words and figures “Motor Vehicles Act, 1939”, the words and figures “Motor Vehicles Act, 1988” shall be substituted.

4 of 1939.

59 of 1988.

Amendment  
of section 3.

3. In section 3 of the principal Act,—

(a) in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that nothing contained in this sub-section, shall, on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, apply to Daman and Diu.”;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) On and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, a tax shall be leviable in the Union territory of Daman and Diu on all transport vehicles used or kept for use in the Union territory, at such rates not exceeding the rates specified in Schedule A to this Act; and for all non-transport vehicles used or kept for use in the Union territory, at such rates not exceeding the rates specified in Schedule B to this Act, as the Government may, by notification in the Official Gazette, specify:

Provided that in the case of motor vehicles kept by a dealer in, or manufacturer of, such vehicles for 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, 1988, have been permitted to be used on the road whether under a trade certificate or under temporary registration:

59 of 1988.

Provided further that the Government may, in respect of any motor vehicle or class of vehicles, prescribe 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 tax.”;

(c) in sub-section (3), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that nothing contained in the proviso shall, on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, apply to Daman and Diu.”.

Insertion of  
new section  
3A.

4. After section 3 of the principal Act, the following section shall be inserted, namely:—

Levy of green  
tax in Daman  
and Diu.

“3A. A cess called “green tax” shall, on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, be levied and collected in the Union territory of Daman and Diu in addition to the tax levied under section 3 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 purposes of implementation of various measures to control air pollution, namely:—

TABLE

Sl. No.	Class and age of vehicle	Rates of cess in Rupees
(1)	(2)	(3)
59 of 1988.	1. Non-transport vehicles which have completed fifteen years from the date of its registration, at the time of renewal of certificate of registration as per sub-section (10) of section 41 of the Motor Vehicles Act, 1988,—	
	(a) Two wheelers	250.00 per five years.
	(b) Other than two wheelers	500.00 per five years.
59 of 1988.	2. Transport vehicles which have completed fifteen years from the date of its registration, at the time of renewal of fitness certificate as per section 56 of the Motor Vehicles Act, 1988,—	
	(a) Motor cycle	200.00 per annum.
	(b) Auto-Rickshaw (goods and passenger)	300.00 per annum.
	(c) Motor Cab and Maxi Cab	400.00 per annum.
	(d) Light Commercial Vehicles (goods and passenger)	500.00 per annum.
	(e) Medium Commercial Vehicles (goods and passenger)	600.00 per annum.
	(f) Heavy Motor Vehicles (goods and passenger)	1000.00 per annum.
4 of 1939. 59 of 1988.	5. In section 4 of the principal Act,—	Amendment of section 4.
	(a) in sub-section (1), in third proviso, for the words and figures “Chapter VIII of the Motor Vehicles Act, 1939”, the words and figures “Chapter XI of the Motor Vehicles Act, 1988” shall be substituted;	
	(b) after sub-section (3), the following sub-sections shall be inserted, namely:—	
	“(4) Notwithstanding anything contained in this section, on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, the tax levied for non-transport vehicles in accordance with the provisions of sub-section (1A) of section 3, shall be paid in advance by the registered owner or the person having possession or control of the vehicle and the tax so paid shall be the one time tax, unless the vehicle is altered during such period, or proposed to be used in such a manner so as to cause the vehicle to become a vehicle in respect of which a different tax is payable;	
	Provided that in respect of vehicles registered before the date of commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, of which taxes were being paid in accordance with the provision of sub-section (1), the tax specified in Schedule B to this Act, shall be paid on or before the date of completion of sixty days from the commencement of the said Regulation.	
59 of 1988.	(5) Where a transport vehicle is used or kept for use in the Daman and Diu on the basis of temporary permit issued under the Motor Vehicles Act, 1988, the tax shall be levied and collected in the manner as provided in this Act for whole of the period for which it is used or kept for use in Daman and Diu.”	

Amendment  
of section 5.

6. In section 5 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Notwithstanding anything contained in this section, on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, issue of tax token and tax licence to the person paying the tax shall not be necessary in Daman and Diu where the tax is paid for non-transport vehicles in accordance with sub-section (4) of section 4:

Provided that the Taxation Authority shall, on payment of one time tax of the vehicle, make an entry in the certificate of registration of the said vehicle of such payment.”.

Amendment  
of section 6.

7. In section 6 of the principal Act, in sub-section (3), for the words and figures “Chapter VIII of the Motor Vehicles Act, 1939”, the words and figures “Chapter XI of the Motor Vehicles Act, 1988” shall be substituted.

4 of 1939.  
59 of 1988.

Amendment  
of section 9.

8. In section 9 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Notwithstanding anything contained in sub-sections (1) and (2), on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, where tax has been paid for non-transport vehicles under sub-section (4) of section 4, the registered owner who has paid such tax shall be entitled to refund of tax at the rates specified in Schedule C to this Act, in cases of—

(i) cancellation of registration of vehicles on account of scrapping of such vehicle due to accident or other cause, or removal of the vehicle to any other State or Union territory on account of transfer of ownership or change of address;

(ii) temporary non-use of vehicle.”.

Amendment  
of section 12.

9. In section 12 of the principal Act, the following proviso shall be inserted, namely:—

“Provided that if the tax for non-transport vehicles registered before the date of commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, has not been paid as provided in the proviso to sub-section (4) of section 4, the registered owner or the person having possession or control of the motor vehicle, in relation to Daman and Diu, shall be liable to pay penalty to the extent of one per cent. of the tax payable for each defaulting month or part thereof.”.

Amendment  
of section 15.

10. In section 15 of the principal Act, for the words and figures “Motor Vehicles Act, 1939”, the words and figures “Motor Vehicles Act, 1988” shall be substituted.

4 of 1939.  
59 of 1988.

Amendment  
of section 24.

11. In section 24 of the principal Act, after sub-section (5), the following sub-section shall be substituted, namely:—

“(6) Every rule made, on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, in relation to Daman and Diu, shall be laid as soon as may be, after it is made, before each House of Parliament, while it is in session for a total period of thirty days, which may be comprised of one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”

12. After section 25 of the principal Act, the following section shall be inserted, namely:—

“26. Nothing contained in the Schedule to this Act, shall, on and from the commencement of the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, apply to Daman and Diu.”

13. After the Schedule to the principal Act, the following Schedules shall be inserted, namely:—

“SCHEDULE A

(See section 3)

TAX ON TRANSPORT VEHICLES IN DAMAN AND DIU

Sl. No.	Class of vehicles in respect of motor vehicles fitted solely with pneumatic tyres	Maximum annual rate of tax in rupees
(1)	(2)	(3)
1.	Motor cycle and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) :	150.00
2.	Goods Vehicles :	
	For every 100 kgs of registered laden weight or part thereof :	
	(i) driven on fuel other than diesel	30.00
	(ii) driven on diesel	35.00
3.	Passenger vehicles (including auto-rickshaws, taxies, etc.):	
	(i) vehicles with seating capacity up to four passengers	480.00
	(ii) for every additional seat over four passengers up to nine passengers	300.00
	(iii) for every additional seat over nine passengers	400.00
4.	Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule:	
	(a) up to 750 kgs weight unladen	350.00
	(b) over 750 kgs up to 1200 kgs weight	450.00
	(c) over 1200 kgs weight unladen up to 2500 kgs	600.00
	(d) over 2500 kgs weight unladen up to 5000 kgs	800.00
	(e) over 1000 kgs or part thereof in excess of 5000 kgs	150.00
5.	Additional tax payable in respect of motor vehicles used for drawing trailers:	
	(a) For each trailer when it is used for the carriage of goods	At the rates specified against serial number 2, in respect of motor vehicles use for carriage of goods.
	(b) For each trailer when used for the carriage of passengers	At the rates specified against serial number 3, in respect of motor vehicles plying for hire and use for the carriage of passengers.

Insertion of new section 26.

Schedule not to apply to Daman and Diu.

Insertion of new schedules.

*Explanation 1.*—The seating capacity in respect of the passenger vehicles specified at serial number 3 shall be exclusive of the drivers' seat and the conductors' seat.

*Explanation 2.*— The maximum annual rate of tax for the motor vehicles other than those fitted with pneumatic tyres shall be the rates specified in paragraph 1, for the motor vehicles fitted solely with pneumatic tyres, plus 50 per centum.

*Explanation 3.*— The maximum annual rate of tax payable by dealers in, or manufacturers of motor vehicles, for general licence in respect of each vehicle, shall be rupees 200.00.

#### SCHEDULE B

(See section 3)

#### TAX ON NON-TRANSPORT VEHICLES IN DAMAN AND DIU

Sl. No.	Stage of registration	Motor cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power)	Any other motor vehicle not specified in column (2)		Motor vehicles manufactured out of India and imported to India
			Driven on other than diesel	Driven on diesel	
(1)	(2)	(3)	(4)	(5)	(6)
A.	At the time of new registration	7 % of the cost of vehicle	4% of the cost of vehicle	6% of the cost of vehicle	Twice the rates specified for respective class of vehicles at columns (3), (4) and (5)
B.	If the motor vehicle is already registered and its age from the month of registration is—	Percentage of one time tax levied under serial number A	Percentage of one time tax levied under serial number A	Percentage of one time tax levied under serial number A	
1.	not more than two years	95.8	97.2	97.2	Twice the rates specified for respective class of vehicles at columns (3), (4) and (5)
2.	more than two years but not more than three years	91.3	94.3	94.3	- do -
3.	more than three years but not more than four years	86.7	91.2	91.2	- do -
4.	more than four years but not more than five years	81.8	87.9	87.9	- do -

(1)	(2)	(3)	(4)	(5)	(6)
5.	more than five years but not more than six years	76.6	84.5	84.5	Twice the rates specified for respective class of vehicles at columns (3), (4) and (5)
6.	more than six years but not more than seven years	71.2	81.0	81.0	- do -
7.	more than seven years but not more than eight years	65.6	77.2	77.2	- do -
8.	more than eight years but not more than nine years	59.6	73.3	73.3	- do -
9.	more than nine years but not more than ten years	53.4	69.1	69.1	- do -
10.	more than ten years but not more than eleven years	46.8	64.8	64.8	- do -
11.	more than eleven years but not more than twelve years	39.9	60.2	60.2	- do -
12.	more than twelve years but not more than thirteen years	32.7	55.4	55.4	- do -
13.	more than thirteen years but not more than fourteen years	25.1	50.4	50.4	- do -
14.	more than fourteen years but not more than fifteen years	17.2	45.1	45.1	- do -
15.	more than fifteen years but not more than sixteen years	..	39.6	39.6	- do -
16.	more than sixteen years but not more than seventeen years	..	33.8	33.8	- do -
17.	more than seventeen years but not more than eighteen years	..	27.7	27.7	- do -
18.	more than eighteen years but not more than nineteen years	..	21.2	21.2	- do -
19.	more than nineteen years but not more than twenty years	..	14.5	14.5	- do -

NOTE: Cost of the vehicle in relation to—

(a) vehicle manufactured in India means cost of the vehicle as per the purchase invoice issued either by the manufacturer or dealer of the vehicle and shall include the manufacturing cost, excise duty, sales tax and any other tax payable in the Union territory of Daman and Diu;

(b) a vehicle imported into India irrespective of its place of manufacture means cost as per the landed value of the vehicle consisting of the assessable value under the Customs Act, 1962 (52 of 1962) and the customs duty paid thereupon including additional duty paid, if any, as endorsed in the bill of entry by the Customs Department.

*Explanation I.*— For the purpose of calculating the rate of one time tax under this Schedule, if the invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then the cost of vehicle shall be calculated as follows, namely:—

(1) (i) In case the model of such vehicle is being manufactured, the cost of vehicle certified by an authorised dealer or manufacturer of such vehicle.

(ii) In case manufacture of such model ceased, the prevailing market price of such vehicle certified by the licensed assessor or valuer of motor vehicles.

(2) If the cost of vehicle could not be calculated as per item (1), the prevailing cost of similar vehicle determined by the Taxation Authority, closest in engine capacity and unloaded weight of the vehicle in respect of which a tax is to be levied and collected.

*Explanation II.*— In calculating the cost of vehicle, if the cost of the vehicle is not in multiple of hundred, the fraction of a hundred not exceeding fifty rupees shall be ignored and the fraction of hundred exceeding fifty rupees shall be taken as hundred rupees.

#### SCHEDULE C

(See section 9)

##### REFUND OF TAX IN RESPECT OF TAX PAID IN DAMAN AND DIU

Sl. No.	Stage when refund is claimed of	CATEGORY A. Motor cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power)		CATEGORY B. Any other motor vehicles not specified in Category A.	
		Refund for removal, suspension or cancellation of registration of vehicle	Refund per quarter (for not using the vehicle)	Refund for removal, suspension or cancellation of registration of vehicle	Refund per quarter (for not using the vehicle)
(1)	(2)	(3)	(4)	(5)	(6)
A	If the period elapsed after payment of one time tax on the motor vehicle is—	Percentage of the one time tax levied	Percentage of the one time tax levied	Percentage of the one time tax levied	Percentage of the one time tax levied
1.	less than one year	95.8	0.9	97.2	0.6
2.	more than one year but not more than two years	91.3	0.9	94.3	0.6



(1)	(2)	(3)	(4)	(5)	(6)
3.	more than two years but not more than three years	86.7	0.9	91.2	0.6
4.	more than three years but not more than four years	81.8	1.0	87.9	0.7
5.	more than four years but not more than five years	76.6	1.0	84.5	0.7
6.	more than five years but not more than six years	71.2	1.0	81.0	0.7
7.	more than six years but not more than seven years	65.6	1.0	77.2	0.7
8.	more than seven years but not more than eight years	59.6	1.0	73.3	0.7
9.	more than eight years but not more than nine years	53.4	1.1	69.1	0.7
10.	more than nine years but not more than ten years	46.8	1.1	64.8	0.8
11.	more than ten years but not more than eleven years	39.9	1.1	60.2	0.8
12.	more than eleven years but not more than twelve years	32.7	1.1	55.4	0.8
13.	more than twelve years but not more than thirteen years	25.1	1.1	50.4	0.8
14.	more than thirteen years but not more than fourteen years	17.2	..	45.1	0.8
15.	more than fourteen years but not more than fifteen years	..	..	39.6	0.8
16.	more than fifteen years but not more than sixteen years	..	..	33.8	0.9
17.	more than sixteen years but not more than seventeen years	..	..	27.7	0.9
18.	more than seventeen years but not more than eighteen years	..	..	21.2	0.9
19.	more than eighteen years but not more than nineteen years	..	..	14.5	0.9."

PRATIBHA DEVISINGH PATIL,  
*President.*

V. K. BHASIN,  
*Secy. to the Govt. of India.*

