



भारत सरकार / Government of India

# सरकारी राजपत्र OFFICIAL GAZETTE

संघ प्रदेश दादरा एवं नगर हवेली तथा दमण एवं दीव प्रशासन  
U.T. ADMINISTRATION OF DADRA AND NAGAR HAVELI AND  
DAMAN AND DIU

## असाधारण EXTRAORDINARY

प्राधिकरण द्वारा प्रकाशित / PUBLISHED BY AUTHORITY

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U.T. Administration of Dadra and Nagar Haveli  
and Daman and Diu  
Department of Law and Justice  
Vidyut Bhawan, Nani Daman

### NOTIFICATION

No. LAW/U.T. Merge (4) /Adapt. State Law/2022/63

Dated: 30/03/2022

In exercise of the powers conferred by section 19 of the Dadra and Nagar Haveli and Daman and Diu (Merger of Union Territories) Act, 2019 (44 of 2019) and in pursuance of the Dadra and Nagar Haveli and Daman and Diu (Adaptation of Central Law, State Laws and Presidential Regulations) Orders, dated 18<sup>th</sup> January, 2022 a copy of “**The Dadra and Nagar Haveli and Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974)**” dated 22/03/2022 is hereby publish in the Official Gazette of this Union territory of Dadra and Nagar Haveli and Daman and Diu for implementation and for general information.

Sd/—  
(**Rohit P.Yadav**)  
Secretary Law  
Dadra and Nagar Haveli and  
Daman and Diu

**The <sup>1</sup>[Dadra and Nagar Haveli and] Daman and Diu  
Motor Vehicles Tax Act, 1974**

(Act No.8 of 1974) [23<sup>rd</sup> May, 1974]

An

Act

*to consolidate and amend the law relating to the taxation of Motor Vehicles in the Union territory of <sup>2</sup>[Dadra and Nagar Haveli and] Daman and Diu and to provide for certain other matters.*

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows: —

**1. Short title, extent and commencement.** — (1) This Act may be called the <sup>3</sup>[Dadra and Nagar Haveli and] Daman and Diu Motor Vehicles Tax Act, 1974.

(2) It extends to the whole of the Union territory of <sup>4</sup>[Dadra and Nagar Haveli and] Daman and Diu.

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

**2. Definitions.** — In this Act, unless the context otherwise requires, —

(1) “Government” means the Administrator of the Union territory of <sup>5</sup>[Dadra and Nagar Haveli and] of Daman and Diu appointed by the President under Article 239 of the Constitution;

<sup>6</sup>[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 <sup>7</sup>[Dadra and Nagar Haveli and] “Daman and Diu” has been substituted;’]

<sup>8</sup>[(1A) “Official Gazette” in relation to <sup>9</sup>[Dadra and Nagar Haveli and] Daman and Diu, means the Daman and Diu Gazette;]

(2) “prescribed” means prescribed by rules made under this Act;

(3) “quarter” means a period of three months commencing on the first day of April, the first day of July, the first day of October or the first day of January, of each year; and the term “quarterly” shall be construed accordingly;

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<sup>1</sup>Substituted for the word and expression “Goa,” by the Dadra and Nagar Haveli and Daman and Diu (Adaptation of State Law) Third Order, dated 18<sup>th</sup> January, 2022 hereinafter referred to as the (Adaptation of State Law) Third Order, 2022.

<sup>2</sup>Substituted for the word and expression “Goa,” by (Adaptation of State Law) Third Order, 2022

<sup>3</sup>Substituted for the word and expression “Goa,” by (Adaptation of State Law) Third Order, 2022

<sup>4</sup>Substituted for the word and expression “Goa,” by (Adaptation of State Law) Third Order, 2022

<sup>5</sup>Substituted for the word and expression “Goa,” by (Adaptation of State Law) Third Order, 2022

<sup>6</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>7</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>8</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>9</sup>Inserted by (Adaptation of State Law) Third Order, 2022

(4) <sup>10</sup>["registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1988 (Central Act 59 of 1988)];

(5) "tax" means a tax imposed under this Act;

(6) "Taxation Authority" or "Authority" means such officer or authority as the Government may, by notification in the Official Gazette, appoint to be the Taxation Authority for the whole of the Union territory or for any area for the purposes of this Act, and more than one officer or authority may be appointed for the whole of the Union territory or for any area;

(7) "tax licence" means a licence issued under section 5 indicating therein the rate at which the tax is leviable and the periods for which the tax has been paid;

(8) "tax token" means a token issued under section 5 indicating therein that the amount of tax has been paid, and includes a fresh tax token issued in place of the original token under this Act;

<sup>11</sup>[(8a) "transport vehicles" means public service vehicle, a goods carriage, an educational institution bus or a private service vehicle.]

(9) "Union territory" means the Union territory of <sup>12</sup>[\*\*\*] <sup>13</sup>[Dadra and Nagar Haveli and] Daman and Diu;]

(10) "year" means the financial year;

(11) other words and expressions used but not defined in this Act, shall have the meanings respectively assigned to them in the <sup>14</sup>[Motor Vehicles Act, 1988 (Central Act 59 of 1988)].

**3. Levy of tax.** — (1) A tax shall be leviable on every motor vehicle used or kept for use in the Union territory at such rates not exceeding the rates specified in the Schedule 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 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, <sup>15</sup>[1988], have been permitted to be used on the road whether under a trade certificate or under a temporary registration. (Central Act 9 of 1988)

Provided <sup>16</sup>[further] 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

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<sup>10</sup>Substituted for the words, figures and expression "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939; (Central Act 4 of 1939)" by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>11</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>12</sup>Omitted the word and expression "Goa," by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>13</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>14</sup>Substituted for the words, figures and expression "Motor Vehicles Act, 1939" by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>15</sup>Substituted for figure "1939" by (Adaptation of State Law) Third Order, 2022

<sup>16</sup>Substituted for the word "also" by (Adaptation of State Law) Third Order, 2022

prescribed for periods less than a quarter, so however that it shall not proportionately be in excess of the annual rate.

<sup>17</sup>[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 <sup>18</sup>[Dadra and Nagar Haveli and] Daman and Diu.]

<sup>19</sup>[(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 <sup>20</sup>[Dadra and Nagar Haveli and] 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 (59 of 1988), have been permitted to be used on the road whether under a trade certificate or under temporary registration:

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 where upon 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.]

(2) Except during any period for which the taxation authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the Union territory, the registered owner, or any person having possession or control of a motor vehicle of which the certificate of registration is current, shall for the purposes of this Act, be deemed to use or keep such vehicle for use in the Union territory.

(3) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Goa, Daman and Diu and any other State Government the levy and collection of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the tax leviable under any such arrangement shall not exceed the tax leviable under the Schedule.

<sup>21</sup>[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 <sup>22</sup>[Dadra and Nagar Haveli and] Daman and Diu.]

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<sup>17</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>18</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>19</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>20</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>21</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>22</sup>Inserted by (Adaptation of State Law) Third Order, 2022



<sup>23</sup>[3A. Levy of green tax in <sup>24</sup>[Dadra and Nagar Haveli and] Daman and Diu.— 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 <sup>25</sup>[Dadra and Nagar Haveli and] 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 given below at the rates specified in column (3) hereof, for the purposes of implementation of various measures to control air pollution, namely:-

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 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 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. 200.00 per annum
	(b) Auto Rickshaws (goods and passenger)	Rs. 300.00 per annum
	(c) Motor Cab and Maxi Cab	Rs. 400.00 per annum
	(d) Light Commercial Vehicle (goods and passenger)	Rs. 500.00 per annum
	(e) Medium Commercial Vehicle (goods and passenger)	Rs. 600.00 per annum
	(f) Heavy Motor Vehicles (goods and passenger)	Rs. 1000.00 per annum]

**4. Payment of tax.** — (1) The tax levied under section 3 shall be paid in advance a year by every registered owner, or person having possession or control of the motor vehicle for a quarter, half year or year, at his choice, and on such payment, he shall be granted a quarterly, half-yearly or annual tax licence as the case may be:

Provided that the tax levied under sub-section (3) of section 3 shall be paid in respect of such vehicles at such rates as may be prescribed for periods less than a quarter.

<sup>23</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>24</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>25</sup>Inserted by (Adaptation of State Law) Third Order, 2022

**Explanation.** — The tax for a half yearly licence shall be double tax for the quarterly licence and the tax for the yearly licence shall be four times the tax for a quarterly licence:

Provided further that any broken period in such quarterly periods shall, for the purpose of levying the tax, be considered as a full period.

Provided also that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this sub-section produce before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of <sup>26</sup>[Chapter XI of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).]

(2) In the case of the annual licences, such rebate in respect of the tax as may be prescribed shall be granted.

(3) In calculating the amount of tax due under sub-section (1) for any period less than one year, the fraction of a rupee less than fifty paise shall be taken as fifty paise, and the fraction of a rupee exceeding fifty paise shall be taken as a rupee.

<sup>27</sup>[(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 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.

(5) Where a transport vehicle is used or kept for use in the <sup>28</sup>[Dadra and Nagar Haveli and] Daman and Diu on the basis of temporary permit issued under the Motor Vehicles Act, 1988 (Central Act 59 of 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 <sup>29</sup>[Dadra and Nagar Haveli and] Daman and Diu.]

**5. Issue of tax token and tax licence.** — (1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the taxation authority shall determine the amount of tax and issue to the person paying the tax—

(a) a tax token in the prescribed form, indicating therein that such tax has been paid, and

(b) a tax licence in the prescribed form, indicating therein the rate at which the tax is leviable and the period for which the tax has been paid.

<sup>26</sup>Substituted for the words, figures and expression “Chapter VIII of the Motor Vehicle Act, 1939” by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>27</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>28</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>29</sup>Inserted by (Adaptation of State Law) Third Order, 2022

(2) Where a tax licence has already been issued in respect of such motor vehicle, the taxation authority shall, on payment of tax as aforesaid, cause to be made in the tax licence an entry of any such payment.

(3) No motor vehicle liable to tax under section 3, shall be kept in the Union territory, unless the registered owner or the person having possession or control of such vehicle has obtained a tax licence under sub-section (1) in respect of that vehicle.

(4) No motor vehicle liable to tax under section 3 shall be used in a public place unless a valid tax token obtained under sub-section (1) is displayed on the vehicle in the prescribed manner.

<sup>30</sup>[(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 <sup>31</sup>[Dadra and Nagar Haveli and] 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.]

**6. Tax to be paid along with declaration.** — (1) Subject to the provisions of this section, every registered owner, or person who has possession or control of a motor vehicle used or kept for use in the Union territory shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration, and shall, alongwith such declaration, pay to the Taxation Authority the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the Union territory, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control of such vehicle liable to the payment of an additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (4) an additional declaration and shall along with such additional declaration (accompanied by the tax token and the tax licence in respect of such motor vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Such owner or person shall, at the time of making payment of tax under sub-section (1), or of the additional tax under sub-section (2), produce before the Taxation Authority a valid certificate of Insurance, in respect of the vehicle which complies with the requirements of <sup>32</sup>[Chapter XI of the Motor Vehicles Act, 1988. (Central Act 59 of 1988).]

(4) The declaration under sub-section (1), the additional declaration under sub-section (2), and the special declaration under sub-section (6) shall be in the prescribed form, containing the prescribed particulars, and shall be delivered, after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

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<sup>30</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>31</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>32</sup>Substituted for the words, figures and expression “Chapter VIII of the Motor Vehicle Act, 1939” by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

(5) On receipt of the additional tax under sub-section (2), the Taxation Authority shall determine the amount of additional tax and shall issue to the registered owner, or person who has possession or control, of the vehicle a fresh tax token in place of the original token, and shall cause an entry of such payment to be made in the tax licence.

(6) The Taxation Authority may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the Authority or officer named in such notice, a form of declaration, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of fourteen days from the date of the service of such special notice.

(7) As soon as the special declaration under sub-section (6) is made, the Taxation Authority shall determine the amount of tax to be paid under this Act, in respect of the vehicle and whenever, in the opinion of the Taxation Authority the amount of tax has not been correctly paid, the Taxation Authority shall inform the owner of the vehicle who is in possession or control of such vehicle to pay the tax as determined by the Taxation Authority.

**7. Payment of additional tax.**— Where any motor vehicle, in respect of which a tax has been paid, is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the Taxation Authority shall not grant a fresh tax token in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

**8. Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicles.**—(1) If the tax leviable in respect of any motor vehicles remains unpaid by any person liable for the payment thereof, and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxation Authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax, of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

**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.

<sup>33</sup>[Provided that such a refund shall be made only after adjusting the amount of refund towards the tax payable in the succeeding year.]

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

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<sup>33</sup>Inserted by (Adaptation of State Law) Third Order, 2022

to a refund of a 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.

<sup>34</sup>[(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.]

**10. Destination and Utilisation for the proceeds of tax.** — (1) The proceeds of the tax recovered under this Acts shall first be credited to the Consolidated Fund of the Union territory and such proceeds, after deducting the expenses of collection not exceeding an amount equal to fifteen percent thereof, shall, after due appropriation made by law in this behalf, be paid to the local authorities as contributions, in such manner as the Government may, from time to time, determine.

(2) The contributions to the local authorities made under sub-section (1) shall be paid in such installments, in such manner and on such dates, as the Government may, after consulting the local authorities concerned, determine.

(3) The contributions made to a local authority under sub-section (1) shall be solely spent on the construction, improvement and maintenance of roads and similar purposes.

**11. Exemptions.** — (1) All motor vehicles, designed and used solely for agricultural operations on farms or farm lands, shall be exempted from the payment of tax leviable under this Act.

(2) The Government may, subject to the provisions of any rule made in that behalf by notification in the Official Gazette exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1) or any motor vehicles belonging to any class of persons, from the payment of the tax.

**Explanation:** — For the purpose of this section the expression “agricultural operation”, means tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out for the purpose of agriculture; but does not include the transportation of persons or materials for the purpose of agriculture or the transportation of agricultural produce.

**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 may extend to twice the quarterly tax in respect of that vehicle to be levied by such officer, by order in writing and in such manner as may be prescribed.

<sup>35</sup>[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

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<sup>34</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>35</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

registered owner or the person having possession or control of the motor vehicle, in relation to <sup>36</sup>[Dadra and Nagar Haveli and] 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.]

**13. Arrears of tax, penalty or fine recoverable as an arrear of land revenue.** — Any tax, penalty or fine due under this Act and not paid within the time specified for the same may be recovered in the same manner as an arrear of land revenue, and the motor vehicle in respect of which the tax, penalty or fine is due or its accessories may be distrained and sold, whether or not such motor vehicle or accessories are in the possession or control of the person liable to pay the tax, penalty, or fine.

**14. Power to seize and detain motor vehicles in case of non-payment of tax.**— Without prejudice to the provisions of sections 12 and 13, where any tax due in respect of any motor vehicle has not been paid as specified in section 4 or 7, such officer as may be prescribed, may seize and detain the motor vehicle in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicle is paid.

**15. Transport vehicle permit to be ineffective if tax not paid.** — Notwithstanding the provisions of the <sup>37</sup>[Motor Vehicles Act, 1988 (Central Act 59 of 1988)], if the tax or any instalment thereof due in respect of a transport vehicle is not paid within the prescribed period the validity of the permit for the vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

**16. Appeals.** — (1) Any person who is aggrieved by any order of a Taxation Authority under this Act may file an appeal before such person or authority in such manner, within such time, and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be presented.

**17. Power of police officer and the Motor Vehicles Department officers.** — Any police officer, or officers of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the Government in this behalf, may—

(a) enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or

(b) require the driver of any motor vehicle in any public place, to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle, has been paid.

**18. Penalties.** — (1) Whoever—

(a) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the Union territory without having paid the amount of the tax, or a additional tax, due in accordance with the provisions of this Act in respect of such vehicle, or

(b) delivers a declaration or additional declaration or special declaration wherein the particulars required by or under this Act to be therein set forth are not fully and

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<sup>36</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>37</sup>Substituted for the words, figure and expression “Motor Vehicle Act, 1939” by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010



truly stated, or

(c) obstructs any officer in exercise of the powers conferred by clause (a) of section 17 or fails to stop the motor vehicle when required so to do by such officer under clause (b) of that section, shall, on conviction, be punished—

(i) with fine which shall not be less than a sum equal to the <sup>38</sup>[tax payable in respect of such vehicle for two quarters], and which may extend to a sum equal to the annual tax payable in respect of such vehicle, and

(ii) in the event of such persons having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the <sup>39</sup>[annual tax payable in respect of such vehicle], and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

(2) The amount of any tax due shall be recoverable as if it were a fine.

**19. Other Penalties.** — Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall on conviction, be punished with fine which may extend to <sup>40</sup>[five thousand] rupees, and in the event of such person having been previously convicted of an offence under this Act, with fine which may extend to <sup>41</sup>[ten thousand] rupees.

**20. Compounding of offences.** — (1) The prescribed officer may either before or after the institution of proceedings for any offence punishable under clause (a) of sub-section (1) of section 18, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time.

(2) On payment by such person of such sum together with the amount of tax, if any, due, such person, if in custody, shall be set at liberty, and if any proceedings in any Criminal Court have been instituted against such person in respect of the offence the composition shall be deemed to amount to an acquittal, and no further criminal proceedings shall be taken against such person in respect of such offence.

**21. Trial of offences.** — No court inferior to that of a <sup>42</sup>[Judicial Magistrate of the First] class shall try an offence punishable under this Act.

**22. Protection of action done in good faith.** — No prosecution, suit or other proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

**23. Power to remove difficulty.** — If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Government Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary or expedient for removing the difficulty.

**24. Power to make rules.** — (1) The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

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<sup>38</sup>Substituted for the words “quarterly tax payable in respect of such vehicle” by (Adaptation of State Law) Third Order, 2022

<sup>39</sup>Substituted for the words “tax payable in respect of such vehicle for two quarters” by (Adaptation of State Law) Third Order, 2022

<sup>40</sup>Substituted for the words “one hundred” by (Adaptation of State Law) Third Order, 2022

<sup>41</sup>Substituted for the words “two hundred” by (Adaptation of State Law) Third Order, 2022

<sup>42</sup>Substituted for the words “Magistrate of the second” by (Adaptation of State Law) Third Order, 2022

(2) In particular, and without prejudice to the generality of the foregoing provision, the Government may make rules for all or any of the following matters, namely:—

(a) to prescribe the manner in which and the period within which the tax shall be paid;

(b) to prescribe the form of the tax token and tax licence under section 5;

(c) to prescribe the form of declaration, additional declaration and special declaration the particulars to be stated therein and the time within which the declaration should be delivered under section 6;

(d) to regulate the manner in which refund of tax may be claimed under section 9;

(e) to prescribe the instalments of contribution and the manner in which and the dates on which they shall be paid under section 10 and the manner in which the proceeds of tax shall be expended under that section;

(f) to provide for the total or partial exemption from liability to payment of the tax in respect of any class of motor vehicles, or such vehicles, belonging to a class of persons, the time within which the declaration shall be made in respect of such vehicles by such persons, the amount which shall be payable on account of such vehicles and the token which any such vehicle shall carry under section 11, and the manner in which the exemption may be claimed under that section;

(g) to prescribe the amount of penalty payable under section 12, the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section;

(h) to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which an appeal may be filed and the manner in which such appeal shall be heard and decided, under section 16;

(i) to prescribe the rank of officer who may exercise powers under section 17;

(j) to prescribe the manner in which tax token shall be displayed;

(k) to provide for the supply of information regarding payment of tax and prescribe a fee therefor;

(l) any other matter which is required to be, or may be prescribed.

(3) A rule made under this section may provide that the contravention of any of the provisions thereof shall be punishable with fine, which may extend to two <sup>43</sup>[thousand] rupees.

(4) All rules made under this section shall be published in the Official Gazette.

(5) Every rule made under this section shall be laid as soon as may be after it is made before the Legislative Assembly of Goa, Daman and Diu while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Assembly agrees in making any modification in any such rule or the Legislative Assembly agrees 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.

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<sup>43</sup>Substituted for the word “hundred” by (Adaptation of State Law) Third Order, 2022



(6) <sup>44</sup>[\*\*\*]

**25. Repeal and savings.** — On the commencement of this Act, the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall stand repealed:

Provided that such repeal shall not affect: —

- (a) the previous operation of the law so repealed or anything duly done or suffered thereunder;
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the law so repealed;
- (c) any penalty, forfeiture, or punishment incurred in respect of any offence committed against the law so repealed; or
- (d) any investigation, legal proceedings, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceedings or remedy may be instituted, continued, or enforced, and any such penalty, forfeiture and punishment may be imposed as if this Act had not been passed:

Provided further that, subject to the preceding proviso, anything, done or any action taken (including any rules made) under the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu, or any notification or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or tax licences issued or surrendered, exemption granted, application for refund of tax made or refund paid, declaration delivered; under the said law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act:

Provided also that, subject to the preceding provisos, any tax imposed or recovered under the provisions of the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall be deemed to have been validly imposed and or recovered under the provisions of this Act and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act.

<sup>45</sup>[**26. Schedule not to apply to** <sup>46</sup>**[Dadra and Nagar Haveli and] Daman and Diu.** — Nothing contained in the Schedule to this Act, shall, on and from the commencement of the <sup>47</sup>[Dadra and Nagar Haveli and] Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, apply to Daman and Diu.]

<sup>44</sup>Omitted sub-section (6) inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010 “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 of 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.” by (Adaptation of State Law) Third Order, 2022.

<sup>45</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

<sup>46</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>47</sup>Inserted by (Adaptation of State Law) Third Order, 2022

<sup>48</sup>[SCHEDULE 'A'  
(See section 3)  
**TAX ON TRANSPORT VEHICLES IN DADRA AND NAGAR HAVELI AND DAMAN  
AND DIU.**

Sr. 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 ) :	300.00
2.	Goods Vehicles: For every 100 kgs of registered laden weight or part thereof : (i) driven on fuel other than diesel (ii) driven on diesel	60.00 70.00
3.	Passenger vehicles (including auto rickshaws, taxies etc.) : (i) vehicle with seating capacity up to four Passengers (ii) for every additional seat over four passengers upto nine passengers (iii)for every additional seat over nine passengers	800.00 180.00 150.00
4.	Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule:  (a) upto 750 kgs weight unladen (b) over 750 kgs upto 1200 kgs weight unladen (c) over 1200 kgs weight unladen upto 2500 kgs (d) over 2500 kgs weight unladen up to 5000 kgs. (e) Over 1000 kgs or part thereof in excess of 5000 kgs.	700.00 900.00 1000.00 1200.00 300.00
5.	Additional tax payable in respect of motor vehicle 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

<sup>48</sup>Inserted by (Adaptation of State Law) Third Order, 2022

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.

Explanation: 1 - The seating capacity in respect of the passenger vehicles specified at serial number 3 shall be exclusive of the driver seat and the conductor's 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 license in respect of each vehicle, shall be rupees 200.00

**SCHEDULE 'B'**  
(see section 3)

**TAX ON NON-TRANSPORT VEHICLES IN DADRA AND NAGAR HAVELI DAMAN AND DIU**

SI. 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 (3)		Motor vehicles manufactured out of India and imported to India
			Driven Other diesel	on than Driven diesel on	
1.	2.	3.	4.	5.	6.
A.	At the time of new registration	10 % of the cost of vehicle	8 % of the cost of vehicle	10% of the cost of vehicle	Twice the rates specified for respective class of vehicles at column 3, 4 and 5

B.	If the motor vehicle is already registered and its age from the month of registration.	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 4 years but not more than 5 years	81.8	87.9	87.9	- do -
5	More than 5 years but not more than 6 years	76.6	84.5	84.5	- do -
6	More than 6 years but not more than 7 years	71.2	81.0	81.0	- do -
7	More than 7 years but not more than 8 years	65.6	77.2	77.2	- do -
8	More than 8 years but not more than 9 years	59.6	73.3	73.3	Twice the rates specified for respective class of vehicles at columns 3, 4 and 5.
9	More than 9 years but not more than 10 years	53.4	69.1	69.1	- do -
10	More than 10 years but not more than 11 years	46.8	64.8	64.8	- do -
11	More than 11 years but not more than 12 years	39.9	60.2	60.2	- do -
12	More than 12 years but not more than 13 years	32.7	55.4	55.4	- do -
13	More than 13 year but not more than 14 years	25.1	50.4	50.4	-do-

14	More than 14 year but not more than 15 years	17.2	45.1	45.1	-do-
15	More than 15 year but not more than 16 years	--	39.6	39.6	-do-
16	More than 16 years but not more than 17 years	--	33.8	33.8	-do-
17	More than 17 years but not more than 18 years	--	27.7	27.7	-do-
18	More than 18 years but not more than 19 years	--	21.2	21.2	-do-
19	More than 19 years but not more than 20 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 exclude the excise duty, sales tax and any other tax payable in the Union territory of Dadra and Nagar Haveli and Daman & 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).

**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 of 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.]

<sup>49</sup>[**SCHEDULE – C**  
(See section 9)]

**REFUND OF TAX IN RESPECT OF TAX IN DADRA AND NAGAR HAVELI 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 vehicle 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
3.	More than two year but not more than three years	86.7	0.9	91.2	0.6
4.	More than three year but not more than four years	81.8	1.0	87.9	0.7
5.	More than four year but not more than five years	76.6	1.0	84.5	0.7
6.	More than five year but not more than six years	71.2	1.0	81.0	0.7
7.	More than six year but not more than seven years	65.6	1.0	77.2	0.7
8.	More than seven year but not more than eight years	59.6	1.0	73.3	0.7

<sup>49</sup>Inserted by the Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010

9.	More than eight year but not more than nine years	53.4	1.1	69.1	0.7
10.	More than nine year but not more than ten years	46.8	1.1	64.8	0.8
11.	More than ten year but not more than eleven years	39.9	1.1	60.2	0.8
12.	More than eleven year but not more than twelve years	32.7	1.1	55.4	0.8
13.	More than twelve year but not more than thirteen years	25.1	1.1	50.4	0.8
14.	More than thirteen year but not more than fourteen years	17.2	...	45.1	0.8
15.	More than fourteen year but not more than fifteen years	...	...	39.6	0.8
16.	More than fifteen year but not more than sixteen years	...	...	33.8	0.9
17.	More than sixteen year but not more than seventeen years	...	...	27.7	0.9
18.	More than seventeen year but not more than eighteen years	...	...	21.2	0.9
19.	More than eighteen year but not more than nineteen years	...	...	14.5	0.9

By order and in the name of the  
Administrator of U.T. of Dadra &  
Nagar Haveli and Daman & Diu.

Secretariat,

Daman.

Dated: 22<sup>nd</sup> March, 2022

Sd/-  
(Rohit P. Yadav)  
Law Secretary  
Department of Law & Justice

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