



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

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UT Administration of Dadra & Nagar Haveli and Daman & Diu
Department of Transport
Daman

No. DDTr/Tax Act/2023-24/425

Dated: 15-03-2024

NOTIFICATION

The Administrator of Union Territory of Dadra & Nagar Haveli and Daman & Diu in exercise of Sub Section (1A) of Section 3 read with Sub Section 1 of Section 2 of the Dadra & Nagar Haveli and Daman & Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), as extended to the whole of the Union Territory of Dadra and Nagar Haveli and Daman and Diu, and in supersession of all the notifications issued in this behalf, hereby fixes, to levy and collect tax at the rates specified in column 3 of the Schedule "A" appended hereto, on all the Transport Vehicles specified in the corresponding entry in column 2 of the said schedule and at the rate specified in columns 3, 4, 5 and 6 of the Schedule "B", on all Non-Transport Vehicles used or kept for use in Dadra and Nagar Haveli and Daman and Diu. These rates shall come into force with immediate effect from the date of publication of notification in the official Gazette.

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	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 | 60.00 |
| | (ii) driven on diesel | 70.00 |
| 3. | Passenger vehicles | |
| | (including auto rickshaws, taxies etc.) : | |
| | (i) vehicle with seating capacity up to four Passengers | 800.00 |
| | (ii) for every additional seat over four passengers | |
| | upto nine passengers | 180.00 |
| | (iii) for every additional seat over nine passengers | 150.00 |
| 4. | Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule: | |
| | (a) upto 750 kgs weight unladen | 700.00 |
| | (b) over 750 kgs upto 1200 kgs weight unladen | 900.00 |
| | (c) over 1200 kgs weight unladen upto 2500 kgs | 1000.00 |
| | (d) over 2500 kgs weight unladen up to 5000 kgs. | 1200.00 |
| | (e) Over 1000 kgs or part thereof in excess of 5000 kgs. | 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 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
AND 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 on Other than diesel	Driven on diesel	
1.	2.	3.	4.	5.	6.
A.	At the time of new registration	6 % 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 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 excise duty, sales tax and any other tax payable in the Union Territory of Dadra & 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 mode of such vehicle is being manufactured, the cost of vehicle certified by an authorized 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 unladen weight of the vehicle in respect of which a tax is to be levied and collected.

By Order and in the name of the Administrator of Dadra &
Nagar Haveli and Daman & Diu

Sd/—

(**Ashish Mohan**)

Director-cum-Joint Secretary (Transport),
DNH & DD
