

THE HIMACHAL PRADESH PASSENGERS
AND GOODS TAXATION ACT, 1955

**THE HIMACHAL PRADESH PASSENGERS AND GOODS
TAXATION ACT, 1955
(ACT NO. 15 OF 1955)¹**

(Received the assent of the President of India on the 25th November, 1955, and was published in Hindi, in R.H.P. Extra., dated the 23rd December, 1955, at p. 415-423, and in English in R.H.P., dated the 17th November, 1956 at p. 648-651).

An Act to provide for levying a tax on passengers and goods carried by road in ²[xxxxx] motor vehicles.

BE it enacted by the Legislative Assembly of the State of Himachal Pradesh in the Sixth Year of Republic of India as follows:-

1. Short title, extent and commencement :- (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation Act, 1955.

(2) It shall extend to the whole of the state of Himachal Pradesh.

(3) It shall come into force at once.

2. Definitions.

³[(a) "Assessing Authority" means any person authorized by the State Government to make any assessment under this Act;];

⁴[(aa) "business" includes:-

(i) The business of carrying passengers and goods by motor vehicles;

(ii) Any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce, or manufacture whether or not such trade, commerce manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and

(iii) Any transaction in connection with, or incidental or ancillary to, such trade,

Commerce, manufacture, adventure or concern;]

(b) "Commissioner" means the ⁵[Excise and Taxation Commissioner] of Himachal Pradesh;

1 passed in Hindi by H.P. Vidhan Sabha on the 16th September, 1955. For statement of objects and reasons, see R.H.P. Extra dated the 9th September, 1955, P.289.

2 The word "certain" omitted vide Act No. 20 of 1997 effective w.e.f. 14-8-97.

3 Existing clause (a) re-numbered as (aa) and new clause (a) ins. Vide Act No. 8 of 1991.

4 Clause (aa) subs. Vide Act No. 22 of 1997 effective w.e.f. 14-8-1997.

5 Subs. For the words 'Financial Commissioner' by H.P. Act No. 7 of 1966, sec. 2.

¹[C] “fare” or “freight” includes sums fixed by the competent authority under the Motor Vehicles for carriage of passengers and the transport of goods therein and includes the sum payable for a season ticket, and where no such fare or freight has been fixed, also includes such sum as specified in Schedule-I];

(d) “goods” includes live-stock, and anything carried by a motor vehicle except living persons, but does not include the personal luggage of passengers travelling in the vehicles when such luggage is not charged for, and the equipment ordinarily used with the vehicle;

²[(da) “kilogram” means kilogram as defined in the standards of weights and Measures Act, 1976.

³[(db) ‘mini-bus’ means a stage carriage having the capacity to carry not more than 30 passengers excluding the driver and the conductor;];

⁴[(e) “ motor vehicle” means any transport vehicle, which is mechanically propelled and adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source, or a trailer when attached to any such vehicle and includes-

- (i) A motor vehicle used for carriage of passengers or goods or both for hire or reward in contravention of the provisions of the Motor Vehicles Act; and
- (ii) A maxi cab, which is constructed or adapted to carry more than six passengers, but not more than twelve passengers;]

⁵[(ea) “Motor Vehicles Act” means the Motor Vehicle Act, 1939 (4 of 1939) and the Motor Vehicles Act, 1988 (59 of 1988), as the case may be;]

⁶[(f) “owner means the owner of the motor vehicle used for carrying passengers or transporting goods in or through the territory of the State of Himachal Pradesh, and includes,-

- (a) The de-facto and de-jure owners;
- (b) Any person for the time being incharge of such vehicle;

1 Clause (c) subs. Vide Act No. 20 of 1997 effective w.e.f. 14-8-97.

2 Clause (da) added vide Act No. 1 of 1997 w.e.f. 1.10.96.

3 Existing clause (dd) ins. Vide Act No. 8 of 1991 re-numbered as clause (db) vide Act No. 1 of 1997 1. w.e.f..10.96.

4 Clause (e) subs. Vide Act No. 10 of 1988, Act No. 8 of 1991, w.e.f. 1.10.1990 and again subs. Vide Act no. 20 of 1997 w.e.f 14-8-1997.

5 Clause (ea) ins. Vide Act, No. 20 of 1997.

6 Clause (f) subs. Vide Act No. 1 of 1978 w.e.f. 14.11.1977.

- (C) Any person responsible for the management of the place of business of such owners;
- (d) The Government or corporation constituted under the road Transport Corporation Act, 1950 (64 of 1950);]

¹[(g) "passenger" means any person travelling in a motor vehicle, but shall not include the driver or the conductor or any employee of the owner of the vehicle travelling in the bonafide discharge of his duties in connection with the vehicle;]

²[(gb) 'prescribed' means prescribed by rules framed under this Act;]

³[(gb) "private service vehicle" means a motor vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for, or in connection with, his trade or business;

(gc) "road" means a track for travel or transportation to and fro, serving as a means of communication, between two places;]

⁴[(h) "prescribed authority" means any officer of the Excise and Taxation Department, not below the rank of an Excise Taxation Inspector, appointed under sub-section (1) of section 7 of this Act;

⁵(i) "Schedule" means the Schedule appended to this Act;]

⁶[(ia) "transport vehicle" means a public service vehicle, a goods carriage, an educational institution bus or a private vehicle;]

⁷(j) "State" means the State of Himachal Pradesh.

⁸[(k) "tax" means the tax levied under section under section 3 and 3-B of the Act; and]

⁹[(l) all words and expressions used in this Act but not defined shall have the meanings assigned to them in the 10[Motor Vehicles Act, 1988 (59 of 1988).]

1 Clause (g) subs. Vide Act No. 20 of 1997, w.e.f 14.8.1997.

2 Clause (gg) ins. Vide Act No. 8 of 1991 w.e.f. 20.4.1991 re-numbered as (ga) vide Act No. 20 of 1997 w.e.f 14-8-97.

3 Clauses (gb) and (gc) ins. Vide Act No. 20 of 1997 w.e.f. 14.8.1997.

4 New clauses (h) ins. Vide Act No. 1 of 1997 w.e.f. 1.10.1996.

5 Clause (i) inserted vide Act, No. 1 of 1997. W.e.f. 1.10.1996.

6 Clause (ia) ins. Vide Act No. 20 of 1997 w.e.f. 14.8.97.

7 Clause (h) renumbered as clause (j) vide Act, No. 1 of 1997. W.e.f. 1.10.1996.

8 Clause (k) ins. Vide Act No. 1 of 1997 w.e.f 1.10.96.

9 Clause (j) renumbered as clause (l) vide Act, No. 1 of 1997. W.e.f. 1.10.1996.

10 Subs for the words, figure & sign "Motor Vehicles Act, 1939 (4 of 1939) vide Act No. 3 of 1991 w.e.f. 20.4.1991.

3. Levy of Tax.- ¹[(1) There shall be levied, charged and paid to the State Government a tax,-

(i) on all fares in respect of all passengers carried by motor vehicles at such rates not exceeding fifty percent of the value of freight,

As the Government may, by notification, direct, subject to a minimum of five paise in any one case, the amount of tax being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise.]

2[* * * * *]

³[(1A) Notwithstanding anything contained in sub-section (1), when passengers are carried and goods are transported by a motor vehicle and-

(i) no fare or freight, whether chargeable or not has been charged, or

(ii) fare or freight has been charged at a concessional rate,

The tax at the rates as directed by notification by the Government under sub-section (1), shall be levied, charged and paid as if the passengers were carried or goods were transported either on fares and frights fixed by the competent authority under the Motor Vehicles Act for different classes of roads and motor vehicles in the State or on the fares and freights, for different classes of roads and motor vehicles, specified in Schedule-I to this Act, whichever is higher:

Provided that the State Government may, by notification, amend Schedule-I, and thereupon the Schedule-I, shall stand amended accordingly:

Provided further that every notification amending Schedule-I, shall be laid on the Table of the Legislative Assembly.]

(2) Where any fare or freight charged is a lump sum paid by a person on account of a season ticket or as subscription or contribution for any privilege, right or facility which is combined with the right of such person being carried or his goods transported by a motor vehicle, without any further payment or at a reduced charge, the tax shall be levied on the amount of such lump sum or on such amount as appears to the prescribed authority to be fair and equitable having regard to the fare or freight fixed by a competent authority under the Motor Vehicles Act, ⁴[1988].

1 Sub-section (1) subs. Vide Act No. 1 of 1997 w.e.f. 1-10-1996.

2 Explanation omitted vide Act No. 20 of 1997 w.e.f 14.8.1997.

3 New sub-section (1A) added vide Act No. 20 of 1997 w.e.f. 14.8.1997.

4 subs. For the figure "1939" vide Act No. 8 of 1991.

¹[(2-A). Where a motor vehicle piles for hire or reward in contravention of the provisions of the Motor Vehicles Act, 1988 (4 of 1988) the owner of such vehicle shall, without, prejudice to any action which is or may be taken under that Act, be liable to pay tax at the rate specified in sub-section (1) or such amount of fares and freights as may be determined in the prescribed manner by the prescribed authority.]

(3) where passengers are carried or goods transported by a motor vehicle from any place outside the State ²[or from any place outside the State to any place outside the State but through the State or from any place within the State to any other place within the State but through the intervening territory of another State] to any place within the State, or from any place within the State to any place outside the State the tax shall be payable in respect of the distance covered within the State at the rate laid down in sub-section (1) and shall be calculated on such amount as bears the same proportion to the total fare and freight as the distance covered in the State bears to the total distance of the journey.

³**3-A. Levy of surcharge.**- Notwithstanding anything contained in sub-section (1) of section 3 of the Act, from and after the commencement of this section, there shall further be levied and paid to the State Government a surcharge on the tax payable by every passenger carried by a ⁴[transport vehicle, excluding a goods vehicle/carriage] for each journey at a rate of 20% subject to a minimum of 5 paise in any one case, the amount of surcharge being calculated to the nearest multiple of 5 paise by ignoring 2 paise or less and counting more than 2 paise as 5 paise, for the purpose of ⁵[payment of ex-gratia grant to a passenger] under the scheme to be prepared and notified by the State Government in the official Gazette:]

⁶[Provided that such scheme may be framed by the State Government with retrospective effect from which the surcharge was levied.]

⁷**3-B. Levy of additional goods tax.**- (1) In addition to the tax levied under section 3, on and from the commencement of the Himachal Pradesh Passengers and goods Taxation (Amendment Act, 1996, there shall be levied, charged and paid to the State Government, an additional tax on the transport of the goods specified in column (2) of the 8[Schedule-II] at the rates given in column (3) thereof for every slab of 9[two hundred and fifty]

1 Sub-section (2-A) ins. Vide Act No. 10 of 1988.

2 Ins. Vide Act No. 7 of 1966, sec. 3.

3 Section 3-A added vide Act No. 4 of 1972 repealed by 11 of 1973 and again new section added vide Act No. 1 of 1978.

4 Subs. For the words "stage/contract carriage" vide Act No. 20 of 1997 effective w.e.f. 14-8-1997.

5 Subs. For the words "insurance of a passenger" vide Act No. 6 of 1985 w.e.f. 14.11.1977.

6 Proviso to Sec. 3-A added vide Act No. 6 of 1985 w.e.f. 14.11.1977.

7 Section 3-B inserted vide Act No. 1 of 1997 e.e.f. 1.10.96.

8 Subs for the word "Schedule" vide Act No. 20 of 1997 w.e.f. 14-8-1997.

9 Subs. For the words "one hundred and fifty" vide Act No. 5 of 2005.

Kilometers or part thereof covered/being covered by road within the State.

(2) The tax under sub-section (1) shall be paid by a person-in-charge or the driver of the motor vehicle, as the case may be, in the prescribed manner, into the Government Treasury or the State Bank of India or to the prescribed authority of the district through which the transport of goods is affected subject to the condition that such authority shall issue him a receipt, in the prescribed form, in token of having received the amount specified therein.]

4. Method of collection of tax.- The ¹[tax and surcharge] shall be collected by the owner of the motor vehicle and paid to the State Government in the prescribed manner:

²[Provided that in case of goods carriages or motor cabs, maxi cabs and scooter rickshaws, wherever an owner opts to pay the tax or tax and surcharge in lump-sum, the Government may accept a lump-sum in lieu of the tax or tax and surcharge, as the case may be, payable under sections 3 and 3-A, on freight or fare in the manner prescribed.

Provided further that in case of motor vehicles (including the stage carriages or contract carriages), other than those specified in the first proviso, in which the passengers are carried, wherever an owner opts to pay the tax and surcharge in lump-sum, the State Government may accept a lump-sum, in lieu of the tax and surcharge payable under sections 3 and 3-A, in the manner prescribed, taking into consideration the registered capacity of the vehicle and the distance to be covered by such motor vehicles under the permit issued for such vehicles]

³[4-A. Collection of additional goods tax by a person selling or causing or authorizing to cause dispatch or transport of goods.- (1) Notwithstanding anything to the contrary contained in sub-section (2) of section 3-B, a person selling or causing or authorizing to cause dispatch of goods for transport and duly authorized by the ⁵Assistant Excise & taxation Commissioner or Excise and Taxation officer Incharge of the district , by notification, shall in the prescribed manner, collect the amount of tax payable under section 3-B from the person-in-charge or the driver of the motor vehicle, as the case may be, in or on which goods are to be transported and the person making such collection shall, in the prescribed manner, make payment of the same into the Government treasury.

(2) The person making such collection shall issue a certificate in the prescribed manner, to the person-in-charge or the driver of the motor vehicle, as the case may be, in or on which goods are to be transported and, on the production of the certificate, no tax shall be payable under sub-section (2) of section 3-B of the Act.

1 Subs. For the word "tax" vide Act No. 6 of 1977.

2 Proviso to section 4 added vide Act No. 4 of 1972, and amended by 27 of 1984, subs. By Act No. 8 of 1991 w.e.f. 1.10.1990 and again subs. By Act No. 1 of 1997 w.e.f. 1.10.1996.

3 New section 4-A ins. Vide Act No. 7 of 2006.

4 Subs vide Act. No.4 of 2012.

5. Substituted vide Act. No. of 2015

(3) If any person contravenes any or all of the provisions of sub-sections (1) and (2), the prescribed authority shall, after giving opportunity of being heard, by an order in writing, direct that such person shall pay by way of penalty a sum not exceeding twice the amount of tax payable under sub-section (1).

(4) The provisions of section 12 shall mutatis mutandis apply for recovery of any amount of tax payable and or any penalty imposed but not deposited under this section.]

5. Method of levy.- (1) Save as otherwise provided by this Act no passenger shall be allowed to travel by the owner in a motor vehicle unless he is issued a ticket in the prescribed form for the journey, noting that the ¹[tax and surcharge] has been paid:

Provided that if a journey being outside the State, the ²[tax] and surcharge] shall become chargeable on entry within the State, in the prescribed manner.

(2) Save as otherwise provided by this Act, no goods shall be allowed to be carried in a motor vehicle unless the, in charge of the vehicle or a passenger, as the case may be, has in his possession a receipt in the prescribed form issued by the owner of the motor vehicle, showing the freight charged or the freight chargeable at the usual current rate and denoting, that the tax due under the Act has been paid.

³**[6. Keeping of accounts and submission of returns.-** (1) An owner shall keep such accounts and submit to the Assessing Authority such returns at such in intervals as may be prescribed.

(2) The owner shall pay the full amount of tax and surcharge due from him under this Act, in the prescribed manner before furnishing returns referred to in sub-section (1) and attach proof of payment with such returns:

Provided that where the amount of passenger tax and surcharge is paid by way of adhesive stamps, the treasury receipt for the purchase of such stamps shall be attached with the returns.]

7. Taxing authorities. – (1) For carrying out the purposes of this Act, the Commissioner may be assisted by such other person or persons as the State Government may appoint in this behalf.

(2) The Commissioner, and the person or persons appointed under sub-section (1) shall exercise such powers and perform such duties as may be assigned to them under this Act.

1 Subs. Vide Act No. 1 of 1978.

2 Subs. Vide Act No. 1 of 1978.

3 Section 6 subs. Vide Act No. 8 of 1991

1[7-A. Assistance to taxing authorities.- All police officers shall be bound to assist the Commissioner and all other persons appointed to assist him under sub-section (1) of section 7 of this Act, when required, in performance of their duties under this Act, and, for that purpose, shall have the same powers which they have in the discharge of their ordinary police duties.]

8. Registration of owner.- 2[(1) No owner shall ply his motor vehicle in the State unless he is in possession of a valid registration certificate as provided hereinafter.]

3[(2) Notwithstanding anything contained in sub-section (1) on an application, accompanied by a fee of rupees twenty, made by an owner of a vehicle which is not registered in this State under the provisions of the 4[Motor Vehicle Act, 1988 (59 of 1988)] and is plying on a temporary permit granted under section 5[87] of that Act for a period not exceeding four months and on advance payment of the tax and surcharge, payable under this Act, the Assessing Authority may dispense with the requirement of a valid registration certificate under this section.]

9. Grant of Registration certificate. - (1) A registration certificate shall be granted in the prescribed manner to any owner applying there for to the prescribed authority 6[on payment of a fee of 7[ten rupees]].

(2) Every such registration certificate shall be valid without renewal till it is cancelled or suspended.

(3) No registration certificate shall be granted to any person who has not registered his motor vehicle under the Motor Vehicles Act, 8[1988], and if any such registration under that Act is suspended or cancelled, any registration certificate granted under this Act shall be deemed to be suspended or cancelled, as the case may be.

⁹[(4) * * * *]

(5) If an owner, who has been granted a certificate of registration under sub-section (1) transfers, discontinues or closes his business, he shall inform the prescribed authority within thirty days of his doing so, and the said authority shall cancel the registration certificate from the date of transfer, discontinuance or closing down of the business.

1 Section 7-A added vide Act No. 10 of 1988.

2 Existing section 8 re-numbered as sub-section (1) vide Act No. 10 of 1988.

3 Sub-section (2) added vide 10 of 1988.

4 Subs. Vide Act No. 8 of 1991.

5 Subs for the figure "62" vide Act No. 8 of 1991.

6 The words "in the district in which his vehicle is registered under the Motor Vehicle Act, 1939" omitted by sec. 5 of H.P. Act No. 7 of 1966.

7 Subs. For the words "one rupee" vide Act No. 10 of 1988.

8 Subs. For the figures "1939" vide Act No. 8 of 1991.

9 Sub-section (4) omitted vide Act No. 8 of 1991.

(6) (i) On the death of an owner any person claiming to be the legal representative of the deceased shall inform the prescribed authority of this fact within a period of thirty days.

(ii) The prescribed authority shall thereupon transfer the certificate in the name of the applicant.

(7) When any owner transfer any motor vehicle, the transferee shall be liable to pay ¹[tax, surcharge] and penalty, if any, remaining unpaid by the transfer or up to the date of transfer as if he was the registered owner, and the transferee shall not ply the said motor vehicle without getting himself registered or getting his registration certificate amended, if he is already registered.

²**[9-A Owner to furnish security.-** (1) Where it appears to the Assessing Authority necessary so to do, for the proper realization of the tax or surcharge levied under this Act, it may, after giving an opportunity of being heard require any owner to furnish security of an amount not exceeding twenty thousand rupees in the manner prescribed.

(2) Where the security furnished by an owner under sub-section (1) is in the form of surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the owner shall, within fifteen days of the occurrence of any of the aforesaid events, inform the Assessing Authority And shall within thirty days of such occurrence furnish a fresh surety bond.

(3) The Assessing Authority may, by an order in writing for good and sufficient cause and after giving the owner a reasonable opportunity of being heard, forfeit the whole or any part of the security furnished by the owner for realizing any amount of tax or penalty payable by him under this Act.

(4) Where by reason of an order under sub-section (3), the security furnished by the owner is rendered insufficient; he shall make up the deficiency in such manner and within such time as may be prescribed.

(5) The Assessing Authority may, on application by an owner, release the security furnished by him or any part thereof, if the same is no longer required to be retained for the purposes of this Act.

9-B. Assessment of tax and surcharge.- (1) Where the Assessing Authority is satisfied without requiring the presence of the owner or the production by him of any evidence that the returns furnished in respect of any period are correct and complete, it shall assess the amount of tax or surcharge on the basis of such returns.

(2) Where the Assessing Authority is not satisfied without requiring presence of owner or production of evidence that the returns furnished in respect of any period are correct and complete, it shall serve on such owner a notice in the prescribed manner requiring him on a date and place specified therein either to attend in person or to produce or to cause to be produced any

1 Subs. For the words "Tax" vide Act No. 1 of 1978.

2 Sections 9-A, and 9-B and 9-C added vide Act No. 8 of 1991.

evidence on which the owner may rely in support of such returns.

(3) On the date specified in the notice or as soon afterwards as may be, the Assessing Authority shall, after hearing such evidence as the owner may produce, and such other evidence as the Assessing Authority may require on specified points assess the amount of tax or surcharge due from the owner.

(4) If any owner, having furnished returns in respect of any period fails to comply with the notice issued under sub-section (2), the Assessing Authority shall within three years after the expiry of such period assess, to the best of his judgment the amount of tax or surcharge due from the owner.

(5) If the Assessing Authority is satisfied that any owner is liable to pay tax or surcharge under this Act in respect of any period but who has wilfully failed to apply for registration or to pay the tax or surcharge as the case may be, the said authority may, after giving the owner a reasonable opportunity of being heard, assess the amount of tax or surcharge, if any, due from the owner and also direct that the owner shall pay in the prescribed manner by way of penalty a sum not exceeding five times the amount of tax or surcharge so assessed subject to a minimum of five hundred rupees.

9-C. Re-assessment of tax and surcharge.- (1) If in consequence of an information which has come into his possession, the Assessing Authority discovers that the tax or surcharge due from the owner has been under-assessed or has escaped assessment in any year, the Assessing Authority may at any time within five years following the close of the year for which re-assessment is to be made and after giving a reasonable opportunity, in the prescribed manner, of being heard proceed to re-assess the tax or surcharge payable, which has been under-assessed or has escaped assessment.

(2) The Assessing Authority may, at any time, within one year from the date of any order passed by him and subject to such conditions as may be prescribed, rectify any clerical or arithmetical error apparent from the record.]

1[10.Exemptions.- Wherever it is expedient to do so in national or public interest the State Government may, by the general or special order and subject to specific conditions, if any, exempt any person or class of persons from the operation of all or any of the provisions 2[other than the provisions of Section 3-B] of this Act.]

11. Supply of time table and table of fares and freights.- An owner shall, in the prescribed manner, furnish to the prescribed authority a table of fares and freights of public service vehicles and public carriers a table regulating timings of arrival and departure of motor vehicles and such other particulars connected with the business as the prescribed authority may be order from time to time require.

1 Section 10 subs. Vide Act No. 10 of 1988.

2 Ins. vide Act No. 1 of 1997 w.e.f. 1.10.96.

12. Arrears of [tax and surcharge]¹ to be recovered as arrears of land revenue.- Any arrears of 2[tax and surcharge] or penalty imposed under this Act shall be recoverable as an arrear of land revenue.

3[12-A. Payment of interest.- (1) If any owner fails to pay the amount of tax or surcharge due from him under this Act, except to the extent mentioned in sub-section (2), he shall, in addition to the amount of tax or surcharge, be liable to pay simple interest on the amount of tax or surcharge due and payable by him, at the rate of one per centum per month, from the date immediately following the last date on which the owner should have either filed the return or paid the tax or surcharge under this Act for a period of one month and thereafter at the rate of one and a half per centum per month till the default continues:

(2) If the amount of tax or surcharge or penalty due from an owner is not paid by him within the period specified in the notice of demand or, if no period is specified within thirty days from the service of such notice, the owner shall, in addition to the amount of tax or surcharge or penalty, be liable to pay simple interest on such amount at the rate of one per centum per month from the date immediately following the.

Provided that where the where the recovery of any tax or surcharge or penalty is stayed by an order of any court, the amount of tax or surcharge or penalty shall, after the order of stay is vacated, be recoverable along with interest at the aforesaid rate on the amount ultimately found to be due and such interest shall be payable from the date the tax or surcharge or penalty first become due.

(3) The amount of interest payable under this section shall-

(i) be calculated by considering if part of a month is more than fifteen days as one month and any amount if more than fifty rupees but less than one hundred rupees as one hundred rupees;

(ii) for the purposes of collection, and recovery, be deemed to be tax under this Act;

(iii) be in addition to the penalty, if any, imposed under this Act.]

13. Powers of entry and inspection.- (1) The driver of a motor vehicle shall cause the vehicle to stop and remain stationary, when required so to do by any prescribed authority in order to enable the said authority to carry out any duty imposed by or under this Act and the said authority may also enter and travel in the motor vehicle for doing so.

1 Subs. For the word "tax" vide Act No. 6 of 1977.

2 Subs. For the word "tax" vide Act No. 6 of 1977.

3 Section 12-A ins. Vide Act No. 1 of 1999.

(2) A person authorised under sub-section (1) shall wear such uniform or such other distinguishing insignia as may be prescribed, may enter and inspect any place ordinarily used by the owner for garaging a vehicle or keeping accounts of his business for the purpose of seeing or verifying whether the provisions of this Act or any rules framed there under are being complied with and countersign any documents during the course of such inspection.

1[(3) The prescribed authority may, in order to ensure that any provision of this Act is not being evaded by the owner of a motor vehicle, inspect and, if necessary, seize the log book from the driver of such motor vehicle and give a temporary acknowledgement therefore to the driver.]

2[(4) All accounts, registers, documents and other books of an owner of a motor vehicle shall at all reasonable times be open to inspection by the commissioner or any other prescribed authority and the Commissioner or such authority may countersign any or all of such accounts, registers, documents and books.

(5) If the Commissioner or the prescribed authority has reason to suspect that any owner of a motor vehicle is attempting to evade payment of the tax under this Act, the Commissioner or such authority may, for reasons to be recorded, seize such accounts, registers, documents or other books of such owner as may be necessary, and shall grant a receipt for the same, and retain the same only so long as may be necessary for examination thereof or for the purpose of any proceeding under this Act.

(6) For the purpose of sub-section (4) and (5), the Commissioner or the prescribed authority, as the case may be, may enter any place of business of the owner of a motor vehicle.]

3[13-A. Impounding of a licence.- The prescribed authority may, if it has reason to believe that the driver or conductor of a motor vehicle has contravened any provision of this Act, or rules made there under or any order or direction made or given there under, seize any licence held by such driver or conductor, or any other document relating to the vehicle in his possession, which in the opinion of the prescribed authority will be useful for, or relevant to, any proceeding under section 14A and forward the same to 4[the Assistant Excise and Taxation Commissioner or as the case may be,] the Excise and Taxation Officer, concerned.

(2) The prescribed authority seizing the licence or other document under sub-section (1) shall give to the person surrendering the same a temporary acknowledgement there for and such acknowledgement shall have effect, until the licence or other document is returned to the driver or conductor, as the case maybe, as if the same had not been seized.]

1 Ins. by H.P. Act No. 1 of 1978.

2 Ins. vide Act No. 10 of 198.

3 Sec. 13 as added by H.P. Act No. 7 of 1966, by H.P. Act No. 8 of 1968.

4 Added vide Act No. 10 of 1988.

1[13-AA. Power to detain vehicles.- Any officer authorized under section 13 may, if he has reason to believe that passengers and goods are being carried by a motor vehicle in or through the State

of Himachal Pradesh without payment of tax or penalty , if any, imposed under this Act or where the owner refuses to pay the tax or penalty, if any, or fails to produce any proof regarding the payment thereof, detain the vehicle, and for this purpose take or cause to be taken any steps as he may consider proper for the temporary safe custody of the vehicle:

Provided that the vehicle shall be released as soon as the tax or penalty, if any, has been paid.]

14. Production of tickets.- A passenger shall upon demand made during the course of or immediately before or after the journey, produce to any prescribed authority, the ticket, voucher or document relating to his travel, or to the carriage of his goods. On his failure to do so he would be chargeable with twice the fare as penalty.

2[14-A. Penalty.- (1) Whoever contravenes, or fails to comply with, any of the provisions of this Act or the rules made there under or any order or direction made or given there under, shall, if no other penalty is provided under this Act for such contravention or failure, be liable to imposition of a penalty not exceeding 3[five thousand rupees but not less than one hundred rupees.]

4[(2) Any officer appointed under sub-section (1) of section 7 but not below the rank of an Excise and Taxation Officer may, after affording to the person concerned a reasonable opportunity of being heard, impose the penalty specified in sub-section (1).]

5[14-B. Establishment of check posts or barriers and inspection of goods in transit.- (1) With a view to preventing or checking evasion of tax under this Act, the State Government may, by notification, direct the establishment of a check post or the erection of a barrier or both on such road or roads as may be notified.

(2) At every check post or barrier or at any other place when so required by an officer-in-charge of the check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector the person-in-charge or the driver of the motor vehicle, as the case may be, shall stop or cause to be stopped the motor vehicle, and keep it stationary as long as may reasonably be necessary, and allow the aforesaid officer to examine the contents in the motor vehicle by breaking open the package or packages, if necessary, and inspect all records relating to the goods transported which are in the possession of such person-in –charge or driver, who shall also furnish

1 Ins. vide Act No. 10 of 1988.

2 Section 14 A and B ins. by H.P. Act No. 9 of 1968, sec.5.

3 Subs. For the words "five hundred rupees" vide Act No. 10 of 1988

4 Sub-section (2) subs. Vide Act No. 10 of 1988.

5 Section 14-B subs. Vide Act No. 1 of 1997 w.e.f. 1.10.1996.

Such other information as may be required by the aforesaid officer, and if considered necessary, such officer may also search the goods and the motor vehicle.

(3) The person-in-charge or the driver of the driver of the motor vehicle, as the case may be, shall keep with him the receipt in the prescribed form showing the tax and/or additional goods tax paid by him under section 1[3, 3-B and 4-A] in respect of the goods being transported by him and produce on demand such receipt before an officer-in-charge of a check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, checking such motor vehicle at any other place.

(4) If the person-in-charge or the driver of motor vehicle, as the case may be, fails to produce the receipt as required under sub-section (3), the officer-in charge of the check post or barrier or any other officer referred to in sub-section (3), as the case may be, shall recover the tax and/or the additional goods-tax, as the case may be, at the check post or barrier or at the place of inspection and issue him the receipt in the prescribed form.

(5) If the transport of the goods on which the tax and/or additional goods tax is payable under this Act, is being affected through the check post or the barrier falling first in the course of transit within the State, the person-in-charge or the driver of motor vehicle may pay the tax at such check post or the barrier and obtain a receipt, in the prescribed form, against such payment.]

2[14.C. Penalties.- (1) Whosoever,-

(a) Contravenes or abets the contravention of any of the provisions of this Act or the rules made there under or any order or direction made under any such provision or rule; or

(B) conceals the particulars of the transport of the goods or deliberately furnishes inaccurate particulars,

Shall, on conviction, be liable to imprisonment of either description which may extend to six months or a fine which may extend to one thousand rupee or both.

(2) No Magistrate shall take cognizance of any offence under this Act or the rules made there under except on a complaint in writing made by an officer or authority authorized by the Commissioner, in this behalf.

14-D. Composition of offences.- (1) The State Government may, by notification in the Official Gazette, authorize any officer, not below the rank of an Excise and Taxation Officer to compound the offences committed under this Act and rules made there under.

(2) The officer authorized under sub-section (1), may compound the offence committed under this Act by charging either a sum of rupees one thousand or double the amount of tax, surcharge, or additional goods tax,

1 Subs. For the figures, word, sign and letter "3 and 3-B" vide Act No. 7 of 2006.

2 Sections 14-C and 14-D ins. vide Act No. 1 of 1997 w.e.f. 1.10.96.

Whichever is higher.

(3) On payment of the sum referred to in sub-section (2), no further criminal proceedings shall be taken or continued to be taken against the person concerned in respect of such offence.]

1[15. Appeals.- (1) An appeal shall lie to the appellate authority appointed by the State Government in this behalf, against any original order passed under this Act, within sixty days of the passing of such order or within such further period as the appellate authority may, for sufficient cause, allow:

Provided that no appeal shall be entertained by such authority unless he is satisfied that the amount of 2[tax and surcharge] assessed and penalty imposed has been paid:

Provided further that such authority, if satisfied that an owner is liable to make such payment may, for reasons to be recorded in writing, entertain an appeal without such payment having been made.

(2) Save as provided in section 16, an order passed by the appellate authority shall be final.]

3[16. Revisions.- (1) The Commissioner may, of his own motion, call for the record of any proceedings which are pending before, or have been disposed of by, any authority subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceedings or order made therein and may pass such order in relation there to as he may think fit.

(2) The State Government may by notification confer on any officer powers of the Commissioner under sub-section (1) to be exercised subject to such conditions and in respect of such areas as may be specified in the notification.

(3) No order shall be made under this section which adversely affects any person unless such person has been given a reasonable opportunity of being heard.]

4[17 and 18]

19. Bar of proceedings.- No prosecution shall lie against any person authorized under this Act for anything done or purporting to have been done in good faith under this Act or the rules made there under.

20. Exclusion of jurisdiction of civil courts.- No civil court shall have jurisdiction in any matter, which the State Government or any prescribed authority is empowered by this Act or the rules made there under to dispose of or take cognizance of, and regarding the manner in which the State Government or any prescribed authority exercise any powers vested in it or him by or under this Act or the rules made there under.

1 Section 15 subs. H.P. Act No. 9 of 1968, sec. 6.

2 Subs. For the word "tax" vide Act No. 1 of 1978.

3 Section 16 amended vide Act No. 10 of 1988 and subs. Vide Act No. 8 of 1991.

4 Omitted by H.P. Act No. 9 of 1968 Sec. 7.

21. Refunds.- The prescribed authority shall in the prescribed manner, refund to a registered owner, applying in this behalf, any amount of 1[tax and surcharge] paid by such owner in excess of the amount due from him under this Act.

2[21-A. Power to amend Schedule.- (1) The State Government may, 3[XXXXXXXXXX] by notification, add to or delete there from any goods specified in column (2) of the Schedule or amend the rate of additional goods tax specified in column (3) thereof and thereupon the said 4[Schedule-II] shall stand amended accordingly:

Provided that the rate of the additional goods tax shall not be increased at any one time by more than 50% of the rate specified in the 5[Schedule-II].

(2) Every notification issued under sub-section (1) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.]

22. Powers to make Rules.- (1) The State Government may make rules, consistent with this Act, for securing the payment of 6[tax and surcharge] and generally for the purposes of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generally of the foregoing power, the State Government may make rules:-

7[(a) prescribing the manner in which and the intervals at which tax and surcharge shall be paid under section 3, 3-A and section 4;]

8[(aa) the manner in which the amount of fares and freights shall be determined for the purpose of payment of tax and surcharge under sub-section (2-A) of section 3;]

(b) prescribing the authority or authorities for the purpose of carrying out any function under any of the provisions of this Act;

(c) prescribing the forms of tickets and receipts under section 5;

9[(cc) prescribing the returns to be furnished under sub-section (1) of section 6 and intervals at which such returns shall be furnished;

(ccc) prescribing the manner of payment of tax and surcharge under sub-section (2) of section 6;

1 Subs. For the word "tax" vide Act No. 1 of 1978.

2 Section 21-A ins. vide Act No. 1 of 1997 w.e.f. 1.10.1996.

3 The words "subject to previous publication." Omitted vide Act No. 5 of 2005.

4 Subs for the word "Schedule" vide Act No. 20 of 1997 w.e.f. 14-8-1997.

5 Subs for the word " Schedule" vide Act No. 20 of 1997 w.e.f. 14-8-1997

6 Subs for the word "tax" vide Act No. 1 of 1978.

7 Clause (a) subs. Vide Act No. 1 of 1978.

8 Clause (aa) ins. vide Act No. 10 of 1988.

9 Clause (cc) and (ccc) ins. vide Act No. 8 of 1991.

(d) 1[prescribing the manner of granting registration certificate under section 9 and the manner of payment of 2[tax and surcharge] and penalty assessed and imposed under this Act;]

3[(dd) prescribing the manner in which the security is to be furnished under sub-section (1) of section 9-A and the time within which and the manner in which the security rendered insufficient is to be made up under sub-section (4) of that section;

(ddd) prescribing the manner for serving notice on the owner under sub-section (2) of section 9-B and manner for payment of penalty under sub-section (5) of that section;

(dddd) prescribing the manner for giving reasonable opportunity for re-assessment of tax and surcharge under sub-section (2) of section 9-C;]

(e) prescribing the manner and the table of fares under section 11;

(f) 4[prescribing the manner in which appeals under this Act may be preferred;]

(g) prescribing the manner in which revision application may be preferred;

(h) prescribing the manner in which refund under section 21 shall be made;

(hh) 5[prescribing the manner in which check posts and barriers to prevent evasions of 6[tax and surcharge] may be set up and erected];

(i) to provide for any other matter for which rules can be or may be prescribed:

7[Provided that the State Government may, for the purposes of section 3-B of this Act, make rules with retrospective effect so as to be effective from any day on or after 1st day of October, 1996:]; and

8[Provided further that the State Government may, for the purposes of section 4 of this Act, make rules with retrospective effect so as to be effective from any day on or after 1st day October. 1990:

Provided further that unless the rules are made under the preceding proviso, the State Government may make rules under this Act subject to the

1 Subs. by H.P. Act No. 9 of 1968, sec. 8(i).

2 Subs. vide Act No. 1 of 1978.

3 Clause (dd), (ddd) & (dddd) ins. vide Act No. 8 of 1991.

4 Subs. by Act No. 9 of 1968.

5 Ins. by Act ibid [sec. 8(ii)].

6 Subs. for the word "tax" vide Act No. 1 of 1978.

7 Proviso inserted vide Act No. 1 of 1997 w.e.f. 1-10-96.

8 Provisos added vide Act No. 8 of 1991 and the word "Provided" the word "Provided Further". Subs vide Act No. 1 of 1997, w.e.f. 1.10.1996.

Condition of previous publication.]

(3) 1[* * * *]

Extension:- The principal Act, as amended by this Act and all rules, notifications and orders made and all directions or instructions issued which are in force immediately before the commencement of this Act in the territory to which the said Act applies are hereby extended to and shall be in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re. organization Act, 1966(31 of 1966).

Repeal and saving:- The Punjab Passengers and goods Taxation Act, 1952(16 of 1952) as applicable to the territories added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 and all rules, notifications and orders made, directions and orders

Made, directions or instructions issued, there under, shall upon the commencement of this Act, save as otherwise expressly provided in this Act stand repealed:

Provided that such repeal shall not effect-----

(a) the previous operation of the Act so repealed or anything duly done or suffered there under, or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed, or

(c) any penalty forfeiture or punishment incurred in respect of any offence committed against the Act so repealed,

(d) any investigation, legal proceeding 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 or punishment may be imposed as if this Act had not been passed:

Provided further that anything done or any action taken under the Act so repealed shall be deemed to have been done or taken under the Act extended by section 9 and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under the Act so extended.

Power to remove difficulties:- if any difficulty arises in giving effect to the provisions of the Act, rules or orders or instructions or directions now extended to the territory in which they were not in force before the commencement of this Act, the State Government may, by order notified in the Official Gazette, make such provisions or give such directions, as appear to it be necessary or expedient for the removal of the difficulty.

2[Validation of assessments etc.- (1) Notwithstanding anything contained in any judgement, decree, or order of any court or other authority

1 Sub-section (3) omitted by A.O. (5), 1957.

2 **Validation** section added vide Act No. 20 of 1997 w.e.f. 14.8.1997.

To the contrary, any assessment, levy, charge or payment of any tax on passengers and goods carried by road (hereinafter referred to as the 'aforesaid tax'), made or purporting to have been made or any action taken or anything done under the provisions of the principal Act at any time on or after the commencement of that Act, but before the commencement of the Himachal Pradesh Passengers and goods Taxation (Amendment and Validation) Act, 1997 (hereinafter referred to as 'this Act'), shall be deemed to be valid and effective, as if such assessment, levy, charge, payment or collection or action or thing and had been made, taken or done under the provisions of this said Act as amended by this Act and accordingly-

(i) the aforesaid tax assessed, levied, charged, paid or collected or purporting to have been assessed, levied, charged, paid or collected under the provisions of the said Act, before the commencement of this Act shall be deemed to be and always be deemed to have been validly assessed, levied, charged, paid or collected in accordance with law;

(ii) no suit or other proceeding shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority of any decree or order directing the refund of, any such aforesaid tax which has been collected;

(iii) recoveries, if any, shall be made in accordance with the provisions of the said Act of all amounts which would have been collected there under as such aforesaid tax if this Act had been in force at all material times ; and

(iv) anything done or any action taken (including any rule or order made, notification issued or direction given or exemption granted or penalty imposed) under the said Act before the commencement of this Act shall be deemed always to have been validly done or taken in accordance with this Act.

(2) For the removal of doubts, it is hereby declared that-

(a) nothing in sub-section (1) shall be construed as preventing any person-

(i) from questioning, in accordance with the provisions of this Act, the assessment, levy, charge, payment for collection of the aforesaid tax; or

(ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under this Act ; and

(b) no act or omission on the part of any person, before the commencement of this Act, shall be punishment as an offence which would not have been so punishable as if this Act had not come into force.]

**1[SCHEDULE-1
(A) PASSENGERS MOTOR VEHICLES :**

Sl. No.	Period	Class of road	Class of Motor Vehicle and fare (in paise) per kilometre per passenger	
			Ordinary bus with carrying capacity of more than 30 passengers	upto 30 passengers
1.	2.	3.	4.	5.
1.	From 23.12.55 To 9.9.1982	(a) Roads in plains (Metalled)	4.5	12.1
		(b) Roads in plains (Non-metalled).	5.5	12.1
		(c) Roads in hills (Metalled and non-metalled except metalled and non-metalled roads of Kullu, Kinnaur and Lahaul Spiti districts).	8.45	12.1
		(d) Metalled and non-metalled roads of Kullu, Kinnaur And Lahaul Spiti districts.	9.66	12.1
2.	10.9.82 to 19.4.1985	(a) Roads in plains	7.00	15.2
		(b) Roads in hills	12.00	15.2
3.	20.4.85 to 3.1.1991.	(a) Roads in plains	9.00	20.00
		(b) Roads in hills	14.00	20.00
4.	4.1.91 to 20.1.1992	(a) Roads in plains	10.35	17.04
		(b) Roads in hills	16.10	17.04
5.	21.1.92 to 14.10.1994.	(a) Roads in plains	12.94	21.30
		(b) Roads in hills	20.13	21.30
6.	15.10.94 to 7.7.1996	(a) Roads in plains	16.17	16.17
		(b) Roads in hills	25.16	25.16
7.	8.7.96 onwards	(a) Roads in plains	18.60	18.60
		(b) Roads in hills	28.93	28.93

1 Schedule-I ins. vide Act No. 20 of 1997 w.e.f. 14-8-1997.

Deluxe buses service	Semi deluxe buses	Night/ Express bus
6.	7.	8.
80% more than the fare as Specified in column	4.5	25% more than the fare as specified in column No. 4
-do-	5.5	-do-
-do-	8.45	-do-
-do-	9.66	-do-
-do-	7.00	-do-
-do-	12.00	-do-
100% more than the fare Fare as specified in Column No. 4	50% more than the fare as specified in column No. 4	40% more than the as specified in column No.4
-do-	-do-	-do
-do-	-do-	-do-
-do-	-do-	-do-
-do-	-do-	-do-
-do-	-do-	-do-
-do-	-do-	-do-
-do-	-do-	-do-
-do-	-do-	-do-
-do-	-do-	-do-

Explanation.- 'Ordinary bus' means a bus which is not a 'deluxe bus', 'semi-deluxe bus', or 'a night/ express bus service'.

(B) GOODS VEHICLES / CARRIAGES:

1. Period	2. Kind of goods	Freight (in paise) per kilometre	
		Per quintal on, Plain roads	
		3. Metalled	4. Unmetalled
-			
From 23-12=55	(a) Non-bulky goods	5.75	7.19
To 6.2.87	(b) Bulky goods	7.19	6.62
7.2.87 to 31.7.1991	(a) Non-bulky goods	8.05	10.07
	(b) Bulky goods	10.07	12.07
1.8.1991 to	(a) Non-bulky goods	14.00	17.00
15.10.1992	(b) Bulky goods	16.00	19.00
16.10.92 to	(a) Non-bulky goods	15.00	18.00
27.10.96	(b) Bulky goods	17.00	20.00
28.10.96 onwards	(a) Non-bulky goods	18.00	22.00
	(b) Bulky goods	20.00	24.00

Freight (in paise) per kilometre per quintal on,

Roads in Lahaul and Spiti district

Hill roads

5. Metalled	6. Un-metalled	7. Metalled	8. Un-metalled
7.19	9.20	9.20	9.20
10.06	11.50	12.65	12.65
10.07	12.88	12.88	12.88
14.08	16.10	17.71	17.71
19.00	21.00	24.00	24.00
21.00	23.00	28.00	28.00
20.00	22.00	25.00	25.00
22.00	24.00	29.00	29.00
24.00	26.00	30.00	30.00
26.00	29.00	31.00	31.00

1[SCHEDULE-II]
[See sub-section (1) of section 3-B and section 21-A]

Sl. No.	Particulars of the goods on the transport of which additional Goods tax is leviable	2[Rate of additional goods tax.]
3[1.	All type of yarn (excluding Woollen yarn)	Rs. 3.00 per 10 kg. or part thereof.]
[2 2.	All type of conductors and Aluminium Wire Roads	Re. 1.50 per 10 kg. or part thereof
[43.	(a) *****	**
[53.	Lime-stone	(i) From 1-10-96 to 31-12-1996 Rs. 7.00 per ton. (ii) From 1-1-1997: Rs. 25.00 per ton. (iii) Rs.35/-per ton.
[64.]	*****	* *
[5.]	*****	**
6.	Carpets of all types	Rs. 10.00 per 10 kg. or part thereof.
7.](a)	*****	**
(b)	*****	**
78.	Forest produce:	
	(a) *****	**
	(b) *****	**
	© *****	**
	(d) *****	**

-
- 1 Schedule ins. vide Act No. 1 of 1997 w.e.f. 1.10.1996 re-numbered as "Schedule-II" vide Act No. 20 of 1997 w.e.f. 14-8-1997.
 - 2 Subs. for the words "Rate of additional tax for transport of goods for every slab of 150 kilometers or part thereof" vide Act No. 5 of 2005.
 - 3 Existing item No. 1 sub. Vide Act, No. 12 of 2004 and again for Rs. 3.00 per 10 kg or part there of sub. Vide notifications no. EXN-F(6) 1/2008 dated 19-2-2008.
 - 4 Entry No. 3 (a) deleted vide notification No. EXN-F(1) 1/94 dated 30-9-1999 published in RHP (Extra) dated 30 -9-1999 w.e.f. 5-10-1999.
 - 5 Entry No. 3 (b) substituted as 3 vide notification No. EXN-F (1) 1/94 dated 30-9-1999 published in RHP (Extra) dated 30-9-1999.
 - 6 Entry No. 4,5,7 (a) (b) deleted vide notification No. EXN E (1) 1/94 dated 30-9-1999 published in RHP (Extra) dated 30-9-1999 w.e.f. 5-10-1999.
 - 7 Entry No. 8(a), (b), (c), (d), (i), (ii), (iv), (v), (vi), (vii), (viii), 11 and 12 deleted vide Notification No. EXN-F (1) 1/94 dated 30-9-1999 published in RHP (extra) 30-9-1999 w.e.f. 5-10-1999.

	(i) ***	**
18	(ii) *** Terminalia Chebula (Harar fruit) And Terminalia belerica (Behera Fruit).	** Rs. 4.00 per 10 kg. or part thereof.
	(iv) ***	**
	(v) ***	**
	(vi) ***	**
	(vii) ***	**
	(viii) ***	**
9.	*****	**
10.	(a) Granite and Marble including Marble Chips and Pieces.	75 paise per 10 kg. or part thereof
	(b) Lime stone-chips	7 paise per 10 kg. or part thereof.
11.	*****	**
12.	*****	**
13.	Fly Ash.	Rs. 35 per ton 35 per ton
14.	Iron & steel	(i) 5 paise per kg or part there of (ii) Rs.5.00 per quintal or part thereof
15	Plastic goods, sheets, pipes, Films and holdings excluding Plastic footwear, plastic chips, Plastic powder and plastic granules.	75 paise per Kg or part there of
16.	Barytes shale and rock salt	Rs. 7.00 per ton.

1 Entry No. 8(iii) of part (d) substituted as 8 vide notification No. EXN-F(1)1/94 dated 30-9-1999 published in RHP (extra) 30-9-1999.

2 Item No. 13 added vide notification No. EXN-F(18)4/97 dated 30-12-1997 published in RHP (extra) 2-1-1998.

3 Item No. 14 and 15 added vide notification No. EXN-F(11)5/98 dated 28-9-1998 published in RHP (extra) 28-9-1998.

4 Item No. 15 added vide notification No. EXN-F(11)5/98 dated 28-9-1998 published in RHP extra 28-9-1998 and subs. vide notification No. EXN-F(11)5/98 dated 19-2-1999 published in RHP extra dated 24-2-1999.

5 Item No. 16 added vide notification No. EXN-F(1) 1/94 dated 30-9-1999 RHP (Extra) dated 30-9-1999.

1. Explanation.- “ For the purpose of this Schedule,-

- (a) ‘Conductor’ means any wire use in transmission of electric energy or any other form of power.]. and
- (b) ‘Iron and steel’ shall have the meaning assigned to this expression For clause (iv) of section 14 of the Central Sales Tax Act, 1956 (Central Act, No. 74 of 1956)

Explanation:- amended vide notification No. EXN-F (1) 1/94 dt. 30-9-1999 RHP (extra) dated 30-9-1999.

- 1 The explanation substituted vide notification No. EXN-F (1) 1/94 dated 30-9-1999 Published in RHP dated 30-9-1999.

**THE HIMACHAL PRADESH PASSENGERS AND
GOODS TAXATION RULES, 1957**

THE HIMACHAL PRADESH PASSENGERS AND GOODS TAXATION RULES, 1957

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**THE HIMACHAL PRADESH PASSENGERS AND GOODS
TAXATION RULES, 1957**

REVENUE AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-4, the 5th April, 1957

No. R. 102-23/53.- In exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and goods Taxation Act, 1955 the Lieutenant Government of Himachal Pradesh is pleased to make the following rules for ensuring the payment of the tax and generally for the purposes of carrying into effect the provisions of the said Act:-

**CHAPTER I
PRELIMINARY**

1. Short title.- These rules may be called the Himachal Pradesh Passengers and Goods Taxation Rules, 1957.

2. Definitions.- In these rules, unless there is anything repugnant in the subject or context,-

- (a) "Act" means the Himachal Pradesh Passengers and goods Taxation Act, 1955;
- (b) "Agent" means a person authorized in writing by an owner to appear on his behalf before any officer empowered under the Act to carry out the purposes of Act, being-
 - (i) A relative of the owner; or
 - (ii) a person in the regular and whole time employ of the owner; or
 - (iii) a person who has been enrolled as a Chartered Accountant in the Register of Accountants maintained by the Union Government under the Auditors' Certificate, Rules 1932 or has passed any Accountancy examination recognised in this behalf by the State Government; or
 - (iv) a person who possesses a degree in commerce, law, economics or banking including Higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government;
- (C) ¹["Assessing Authority" in respect of any owner means such officer of the Excise and Taxation Department who may be so authorized and appointed by Himachal Pradesh Government];
- (d) "form" means the form appended to rules;
- (e) "free luggage allowance" means the weight of personal luggage

¹ Subs. by Not. No. 1-19/65-E and T(iv), dated 1.9.1965, published in R.H.P. dated 18.9.1965, Page 358-359.

Allowed to be carried free of charge in a stage carriage by a passengers travelling by that Carriage;

- (f) "goods receipt" means the receipt prepared by an owner of a motor vehicle in respect of the goods carried or transported by him;
- (g) ⁶["treasury" means the Government Treasury or Sub-Treasury or cyber treasury or such branch of the Bank authorised to conduct Government transaction in the state as may be notified by the State Government;
The case may be.;
- (h) "month" means a calendar month according to the British Calendar;
- (i) "place of business" in relation to an owner means the place in Himachal Pradesh where Accounts of business are kept and if there are more than one such place, the principal Place of business in Himachal Pradesh where the entire accounts are kept and where There is no such place, it means the place in Himachal Pradesh at which his motor Vehicle registered or his permit countersigned and where an owner has got his Motor vehicle registered in more than one district, such place as is nominated by him as his "place of business".
- (j) "section" means a section of the Act;
- (k) "stamp" means the stamp issued by the State Government under Rule 9;
- (l) "ticket" means a ticket issued by an owner;
- (m) "year" means the financial year;
- (n) "prescribed authority" means-
 - (i) assessing authority for the purposes of sections 3, 6, 9, 11 ²(*****); and 21;
 - (ii) an officer of the Excise and Taxation Department not below the rank of ³[Excise and Taxation sub-Inspector] for the purposes of sections 13, ⁴[13A] and 14;
- ⁵(o) " scheduled Kilometers" means total distance in Kilometers to be covered in a year by a stage carriage or a contract carriage under the permit issued by the licensing authority under the Motor Vehicles Act, 1988 (Act No. 59 of 1988).]

1. Subs. vide Not. No. 14-47/68 E and T, dated 20.2.1969, published in R.H.P., dated 19.7.1969, Page 626-627

2 The figure 17, 18 del. by Not. No. 14-47/68 E&T dated 20-2-1969 published in R.H.P. dated 19-7-1969, p. 626-97

3 Subs. for the words "Excise Sub Inspector" by Not. No. Ex. 9-92/59 dated 26-2-1959 published in R.H.P. dated 7-3-1959.

4 Ins. vide Not. No. 14-47/68 E and T, dated 20.2.1969, published in R.H.P., dated 19.7.1969, page 626-627.

5 Clause (o) added vide Not. No. EXN-F (18)-2/88 dated 19.9.1990 published in R.H.P. Extra., dated 19.9.90, p. 1966-1989 w.e.f. 1.10.90. Subs. vide Not. No. EXN-F(18)1/96-Pt.I, dated 14.3.1997, published in R.H.P. Extra., dated 4.8.97, page 2962-65 w.e.f. 1.4.97.

6. Substituted vide notification no. EXN-F(10)-2/2004-I-loose-II dated 07.11.2015

CHAPTER II

REGISTRATION

3. Application for registration.- (1) An application for registration under section 9 shall be-

(a) made by the owner in Form P.G.T. 1 to the Assessing Authority of the district concerned;

(b) signed by the owner;

(c) verified in the manner specified in the said form;

³(d) [XXXXXXXXXXXXXXXXx]

¹[(e) accompanied by an affidavit of the applicant containing the following particulars:-

(i) previous history of the vehicle,

(ii) verification that no tax was due in respect of that vehicle upto the date of application.]

(2) An owner who has been granted more than one type of permit as specified in rule 4.9 of the Punjab Motor Vehicles Rules, 1940, as applied to Himachal Pradesh, shall make a separate application in respect of each such type of permit.

4. Grant of certificate of registration.- (1) The Assessing Authority shall after making such enquiry as he thinks fit, and on being satisfied that the applicant has given all the required information correctly and that the application is otherwise in order, register the owner and grant him a certificate of registration in form P.G.T. 2.

(2) If an owner owns more than one motor vehicle and more than one place of business, he shall, on application granted free of charge, a copy of the certificate of registration, duly authenticated by the Assessing Authority for each additional place of business and for each motor vehicle covered by the certificate and the owner shall ²[always keep the same on] each such place of business as well as on each motor vehicle

(3) (a) If a certificate of registration, granted under sub-rule (1) or duly authenticated copy thereof granted under sub-rule (2) is lost, the owner shall immediately report the fact to the Assessing Authority and the Assessing Authority shall, on application made by such owner and accompanied by a treasury receipt of Re. 1 grant him a duplicate certificate of registration or an authenticated copy thereof, as the case may be.

(b) If the original Certificate of Registration granted under sub-rule (1) or a duly authenticated copy thereof granted under sub-rule (2) has become defaced or illegible the owner shall return it to the Assessing

1 Ins. vide Not. No. 14-47/68 E and T, dated 20.2.1969, published in R.H.P., dated 19.7.1969, page 626-627.

2 Subs. for the words "exhibit the same on a conspicuous part of" vide Not. No. EXN-F(18)-2/88 dated 19.9.1990 published in R.H.P. Extra., dated 19.9.90, P. 1966-1989 w.e.f. 1.10.90.

3 Deleted vide notification no. EXN-F(10)-2/2004-I dated 4.06.2014

Authority with an application for the grant of a duplicate copy of the certificate or an authenticated copy thereof, as the case may be, which shall be granted free of charge.

(C) A duplicate certificate or authenticated copy thereof granted under this sub-rule shall be clearly marked "Duplicate" in red link.

5. (1) Amendment or cancellation of certificate of registration.- (1) If the owner sells or otherwise disposes of this business any part of such business or effects any other change in the ownership, name, style, location, nature or extent of such business, or discontinues such business he shall within thirty days of such sale, disposal, discontinuance or change, submit a report to that effect to the Assessing Authority and if the owner is registered under the Act, he shall apply in form P.G.T. 3 to the Assessing Authority for cancellation or amendment of the certificate of registration, as the case may be.

(2). (a) When the Assessing Authority receives an application in form P.G.T. 3 under sub-rule

(1) for the amendment of a certificate of registration, he shall, after making such enquiry, if any. as he thinks fit, make necessary amendments in the certificate of registration.

(b) When the Assessing Authority receives an application in form P.G.T. 3 for the cancellation of a certificate of registration under sub-rule (1) or is otherwise satisfied that a certificate of registration should be cancelled, he shall, after making such enquiry as he thinks fit, cancel the registration certificate and it shall be deemed to have been cancelled and the liability to pay tax under the Act deemed to have ceased with effect from the date specified by the Assessing Authority in this behalf.

CHAPTER III

TABLES OF FARES, FREIGHTS AND TIMINGS, ISSUE OF TICKETS AND REFUNDS

6. Supply of table of fares and freights and table of timings of arrival and departure.- (1) Every owner shall furnish to the Assessing Authority with his application under rule 3 and as often as he may be required to do so by it, a correct and complete table showing the actual rates of fares and freights chargeable for carriage or transport of passengers and goods fixed under the Motor Vehicles Act, 1939, and the rules made there-under and in the case of a stage carriage, a ¹[table showing the timings of arrivals and departures, names of routes, number of trips and scheduled kilometres on each route, the tax paid or payable by the owner in three years preceding the year for which tax is to be determined under sub-rule (2) of rule 9], the free luggage allowance admissible to each passenger and the rate of freight per ²[quintal] chargeable for any luggage in excess of the free luggage allowance.

1 Subs. for the words "a table showing the timings of arrival and departure of such vehicle" vide Not. No EXN-(F)18-2/88 dated 19-9-1990 published in R.H.P. Extra, dated 19.9.90, P. 1966-1989, w.e.f. 1.10.1990.

2 Subs. for 'Maund' by Not. No. 14-47/68-E&T (Sectt.) dated 29-9-72, published in R.H.P. Extra., dated 30-10- 1972, Page 1028.

(2) ¹[Any alteration in the rates of fares and freights, routes, trips or scheduled kilometre] or in the hours of arrivals and departures or in the rate of free luggage allowance as furnished to the Assessing Authority under sub-rule (1) shall be communicated in writing by the owner to the Assessing Authority forthwith.

7. Passengers tickets.- (1) A ticket for the carriage of a passengers and his luggage in excess of the free luggage allowance shall be in Form P.G.T. 4.

(2) A season ticket shall be in Form P.G.T. 4-A.

²**7-A.-** A ticket will be issued for a single passenger only.

8. Goods receipt.- A receipt for the transport of goods other than luggage carried by a passenger with him on a motor vehicle shall be in form P.G.T. 5.

9. ³[Mode of determination and payment of tax in lump-sum.- ⁴[(1) Subject to the provisions of sub-rule (9), the private owner of a stage carriage and a contract carriage owning upto five such carriages, ⁵[XXXXXXXXXXXXXX] other than those specified in sub-rules (1-A) and (8) of this rule, may pay to the State Government tax in lump-sum to be determined by the Assessing Authority on the basis of formula and in the manner hereinafter provided and after following the procedure specified in sub-rule (2), namely:-

Number of seats X number of scheduled kilometres X average occupancy that is ⁶[33] percent X rate of passengers tax X fare per kilometre.

Explanation.- 1.- In this formula ⁷[33] percent represents average occupancy taken at 33 percent of number of seats.

Explanation.- 2.- 'Private owner' means an owner of a stage carriage and/or contract carriage other than the Himachal Road Transport Corporations or other State or Union Territory Transport Corporations or State or Union Territory Transports:

Provided that where the lump-sum tax so determined is less than the average amount of tax paid or payable during the last three years or the actual of the previous year immediately preceding the year for which lump-sum tax

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1. Subs. for the words "Any alteration in the rates of fares and freights" vide Not. No. EXN-(F)18-2/88 dated 19.9.90, w.e.f. 1.10.1990.
 2. Added by Not. No. 14-47/68-E&T dated 20-2-1969, published in R.H.P. dated 19-7-1969, Page 626-27.
 3. Rule 9 subs. vide Not. No. EXN-F(18)1/96-Ptl, dated 24.3.1997, published in R.H.P. Extra dated 15-3-1997, p. 2962-2965, w.e.f. 1-4-97.
 4. Sub-rule 9(1) except provisos subs. vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra, dated 4.8.1997, p. 2962-2965, w.e.f. 1.4.1997..
 5. The words "(having the capacity to carry more than 30 passengers excluding the driver and the conductor)" omitted vide Not. No. EXN-F(18)1/96-Pt., dated 3.12.1999, p 4382.
 6. Subs for the figure "35" vide Not. No. EXN-F(18)9/97, dated 16th November, 1999, published in R.H.P. Extra., dated 18.11.1999.p. 4244, w.e.f. 1.7.1999.
 7. Subs for the figure "35" vide Not. No. EXN-F(18)9/97, dated 16th November, 1999, published in R.H.P. Extra., dated 18.11.1999, p. 4244, w.e.f. 1.7.1999.

Is being determined, the tax payable shall be the said average amount of tax or the said actual, whichever is higher:

Provided further that where the rate of Passengers tax or fare is increased at any time during the year for which the lump-sum tax is determined, the Assessing Authority shall re-determine the tax for the relevant period with reference to the increased rates:

Provided further that where the owner of a stage and contract carriage has not plied the vehicle(s) for a complete month and produces an order of the licensing authority under the provisions of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) that his vehicle(s) remained off the road completely for the said month, the tax for such month shall be deductible from the liability determined in respect of the said motor vehicle:

Provided further that where an owner of a stage carriage has not been able to ply his vehicles owing to imposition of prohibitory orders under section 144 of the Code of Criminal Procedure, 1973 (Central Act No. 2 of 1974) restricting the movement of vehicle or owing to the natural calamities resulting in damage to roads or bridges, the tax for such number of days on which the vehicle has not been plied shall be deductible from the tax liability determined in respect of the vehicle, subject to production of satisfactory evidence of such prohibitory orders or damage to roads and bridges :

Provided further that when an owner of a stage carriage having no sanctioned reserve replacement available with him has not plied his vehicle owing to an accident, the tax for such number of days of which he has not been able to ply the motor vehicle shall be deductible from the liability determined in respect of the said motor vehicle subject to the production of the certified copy of report lodged with the local police and also a verification from the licensing officer appointed under the provisions of Himachal Pradesh Motor Vehicle Taxation Act, 1972 (Act No. 4 of 1973) to the effect that its vehicle has remained off the road for the number of days for which deduction of passenger tax is claimed:

¹[Provided further that when an owner of stage carriage has not plied his vehicle on account of its repair and maintenance, the tax for two and a half days in a month, shall be deductible from the liability determined in respect of such a vehicle.]

²[(1-A) Notwithstanding anything contained in sub-rule (1), the owner of a stage carriage having seating capacity of more than twelve but not exceeding thirty passengers, plying under a route permit, and upto 30 Kilometers from the central part of any town, semi-urban or rural area, may pay to the State Government tax in lump-sum to be determined on the basis of the following formula, subject to the condition that the amount of tax so determined shall be calculated so as to be rounded off to the next one hundred rupees, namely:-

1 Proviso added vide Not. No. EXN-F(18)9/97 dated 16-11-1999, published in R.H.P. Extra., dated 18-11-1999, p. 4244.

2 Sub-rule (1-A) ins. vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4. 8.1997, p. 2962-2965, w.e.f. 1.4.1997.

Number of seats X number of scheduled kilometres X ¹[18] percent X rate of passengers tax X fare kilometre.

Explanation.- [18] percent represents average occupancy taken at [18] percent of number of seats.]

(2) The Assessing Authority shall follow the following procedure for determining Lump-sum tax under sub-rule (1):-

(a) the amount of deduction to be allowed in pursuance of the provisions contained in the third, ²[fourth, fifth and sixth] provisions to sub-rule (1) shall be determined by the Assessing Authority at the time of assessment to be made under sub-section (4) of section 9-B and rule 2] ;

(b) before determining the amount of tax in lump-sum under ³[sub-rule (1) or sub-rule(1-A) as the case may be], the Assessing Authority shall afford an opportunity of being heard to the owner by serving him notice in Form PGT. 8-B ordinarily in the first fortnight of January in each financial year, requiring him on a date and a place to be indicated therein either to attend in person or to produce or cause to be produced any evidence, which such owner may wish to produce ;

(c) on the day specified in the notice or as soon afterwards the Assessing Authority shall after considering such other evidence as it may require on specific points Ordinarily determine the lump-sum tax,-

⁴[(i) for any period between 1-4-1997 to 31-3-98 before 30th September, 1997 and shall issue notice of demand in Form PGT 11 ;]

(ii) for the financial years from 1998-99 onwards, before the close of February Each year and the Assessing Authority shall issue a notice of demand in Form-PGT 11 ; and

(d) Notwithstanding anything contained hereinbefore where the fare rates or Scheduled kilometres are changed by or with the approval of the prescribed Authority under the Motor Vehicles Act, 1988 the amount of lump-sum tax shall be re-determined in accordance with the provisions of ⁵[sub-rule(1) or Sub-rule(1-A) as the case may be] and notice of demand in Form PGT 11 shall be re-issued accordingly.

1 Subs. for the figure "20" vide Not. No. EXN-F(18)9/97, published in R.H.P. Extra., dated 18-11-1999, p. 4244, w.e.f. 1-7-1999.

2 Subs. for the words "fourth and fifth vide not. No. EXN-F(18)9/97, published in R.H.P. (extra) dated 18-11-1999 w.e.f. 1-7-1999.

3 Subs. for the word, sign, bracket and figure "sub rule (1)" vide not. No. EXN-F(18)1/96-V, dated 4th August, 1997 published in R.H.P. (extra) 4-8-1997 w.e.f. 1-4-1997.

4 Sub clause (i) of clause (c) subs. vide not. No. EXN-F(18)1/96-V, dated 4th August, 1997 published in R.H.P. (extra) 4-8-1997 w.e.f. 1-4-1997.

(3) Notwithstanding anything contained hereinbefore, in case of trips against special permits not covered under the already authorised trips including the stage carriages and contract carriages plying for transportation of passengers on special occasion like fairs and pilgrims to religious or historical or tourist places, the Assessing Authority shall determine and recover in addition to the lump-sum tax under ¹[sub-rule(1) or sub-rule (1-A) as the case may be] the tax on the basis of hundred per cent occupancy and the kilometres to be covered or on actual fare charged, whichever is higher and the same shall be deposited in cash by the owner in the Government Treasury or paid to the Assessing Authority before undertaking such journey.

(4) In the case of stage carriages and contract carriages which are already authorised to ply on immediately before the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1997 and in the case of the stage carriages and contract carriages which are not got registered under the provisions of Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) after such commencement, the owner thereof may deposit the tax in respect of such vehicles in accordance with the provisions of sub rule (6) until the Assessing Authority determines the amount if tax in respect of such vehicles under ²[sub-rule(1) or sub-rule (1-A) as the case may be].

(5) The lump-sum amount of tax determined under ³[sub-rule (1) or sub-rule (1-A) as the case may be] for the whole year or part thereof, shall be split up into equal monthly instalments as the case may be, and each instalment shall be payable in cash by the owner in Government Treasury before the 7th day of the month following the month to which the payment relates.

⁴[Provided that if the owner of a stage carriages and contract carriages specified in sub-rule (1) and (1-A) and who are eligible to opt for lump-sum payment of passenger tax under sub-rule (9), makes the payment of the monthly instalment before the 7th day of the close of the month to which such instalment relates, the Assessing Authority may allow a rebate of 1% of the amount of such instalment:

Provided further that the benefit of rebate of 1% shall be allowed in the return for succeeding month.];

(6) The owner of the vehicle referred to in sub-rule (4) and of stage carriages and contract carriages visiting the State of Himachal Pradesh on special trips shall pay the tax by stamping the tickets or receipts with an impressed, embossed, engraved or adhesive stamps (not already used) issued

1 Subs. for the word, sign, bracket and figure "sub-rule (1)" vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4.8.1997, p. 2962-2965, w.e.f. 1.4.1997..

2 Subs. for the word, sign, bracket and figure "sub-rule (1)" vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4.8.1997, p. 2962-2965, w.e.f. 1.4.1997..

3 Subs. for the word, sign, bracket and figure "sub-rule (1)" vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4.8.1997, p. 2962-2965, w.e.f. 1.4.1997..

4 Proviso added vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4.8 .1997, p. 2962-2965, w.e.f. 1.4.1997..

by the State Government for the purpose of the Act and denoting that the tax due has been paid :

Provided that where the impressed, embossed, engraved or adhesive stamps are not available or the Commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Government Treasury at such intervals and in such manner as specified in rules 17, 18, 19, 20 and 22.

¹[(7) Notwithstanding anything contained in sub-rule (2) the owner of a transport vehicle used for the carriage of goods or a private carrier who in the course of trade or business delivers goods to his customers on his own transport vehicles without charging separate freight distinct from the price of goods (hereinafter referred to as the public carrier or private carrier) may pay to the State Government **the following lump-sum in lieu** of the tax chargeable on freight :-

(i)	² [(a) Vehicles having loading capacity	Tax
	(a)(i) between 30 to 120 quintals (six tyres)	Rs.6,000/-per annum
	(ii)above 120 quintals (ten to eighteen tyres)	Rs.10,000/-per annum
	(b) between 20 to 30 quintals	Rs.3,000/- per annum
	(c) between 10 to 20 quintals	Rs.2,000/-per annum
	(d) less than 10 quintals	Rs.1,000/- per annum
	(e) Tractor (plying with public carrier or private carrier permit when carrying goods which are not incidental to agriculture belonging to the owner).	Rs.2000/-per annum
	³ [XX]	

(ii) (a) The amount of the tax specified in clause (i) shall be payable by the owner In equal quarterly instalments within thirty days of the commencement of the Of the quarter to which the payment relates and shall be deposited in cash in Government treasury.

(b) On payment of the tax, the Assessing Authority shall grant a clearance Certificate in Form P.G.T. -5-A in token of having received the tax under his Signature.

1.Subs vide Noti.No.EXN-F(10)2/2004 dated 16-09-2009

1 Sub-rule (7) and (8) come into force w.e.f. 1-10-1996 vide Not. No. EXN-F(18)1/96-Pt-I, dated 14-3-97.

2 Sub-clause (a) subs. vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4.8.1999 , p. 2962-2965, w.e.f. 1.4.1997..

3 Proviso ins. vide Not. No. EXN-F(18)1.96-V, dated 4th August, 1997 published in R.H.P. Extra., dated 4.8.1997, p. 2962-2965, w.e.f. 1.4.1997 and deleted vide Not No. EXN-F(18)9/97, dated 26.7.1999 published in R.H.P. Extra., dated .26.7.1999, p. 2532 w.e.f. 1.4.2000.

(c) The payment of quarterly tax instalments shall however be subject to the following

Conditions, namely:-

- (i) where an owner of a public carrier or a private carrier has not plied his Vehicle for a complete calendar quarter and produces an order of the Licensing Officer under the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973) that he has been exempted from the payment of Tax for that quarter no tax shall be liveable for that quarter ;
- (ii) the owner of a public carrier or a private carrier shall inform the Assessing Authority concerned as soon as his vehicle goes out of use and in case the vehicle is put on the road within the course of the quarter and intimation to that effect shall be sent to the Assessing Authority concerned within 7 days of the date on which his vehicle is put on the road ;
- iii) when the tax is deposited in a district other than the district of registration of the vehicle the owner of public carrier or private carrier holding the permit shall furnish within a week of such deposit, particulars of the deposit made in another district to the Assessing Authority of the district in which the vehicle is registered under the Act.

(8) (a) Notwithstanding anything contained in sub-rule (1) the owner of contract carriages specified below may pay to the State Government in cash in Government Treasury the lump-sum tax as specified against each in **equal instalments as mentioned in clause (c) of this sub-rule**, in lieu of the tax chargeable on fare :-

1[(i) Educational Institution Buses,-

- | | |
|--------------|----------------------------|
| (a) Mini Bus | .. Rs. 6,000/- per annum |
| (b) Big Bus | .. Rs. 7,500/- per annum.] |

[(ia) Maxi Cab-

- | | |
|-----------------------------------|-------------------------------|
| (a) having seats between 9-12 | Rs. 8,000/ per annum |
| (b) having seats between 7-8 | Rs. 5,350/ per annum |
| (ib) Ordinary contract carriage | Rs. 3000/- per seat per annum |
| (ic) Deluxe/AC contract carriages | Rs. 4000/- per seat per annum |

(ii) Taxi Car or Jeep having seats upto six (excluding driver),-

- | | |
|--|-----------------------|
| [2(a) Car/Vehicles up 1000CC | Rs.1350/-per annum |
| (b) Cars/Vehicles above 1000CC to 1500CC | Rs. 2,400/- per annum |
| (c) Cars/Vehicles above 1500 CC | Rs. 2,800/- per annum |

1 The existing sub-clause (i) renumbered as (ia) and new sub-clause (i) ins. vide Not. No. EXN-F(18) 3/99, dated 5.5.2004, published in R.H.P. Extra., dated 18.5.2004, p. 541-542.

2. subs vide Noti.No.EXN-F(10)2/2004-dated 21-06-2011

1[(iii)XXXXXXXXXXXXXXXXXXXXXXXXXX:]

2[XXXXXXXXXXXXXXXXXXXXXXXXXXXX]

(b) The provisions of sub rule (7) in so far as they relate to exemption shall apply Mutatis mutandis to the contract carriages specified in clause (a).

3[(c) the lump-sum passenger tax, in the case of Educational Institution Bus, Taxi Car or Jeep and Scooter Rickshaw as specified in sub-clauses (i), (ii) and (iii) of clause (a) of this Sub-rule shall be payable in equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates :

Provided that the lump-sum tax in respect of Maxi Cab specified in sub-clause (ia) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates.]

(9) 4[Subject to the compliance of the provisions of this rule, the owner of a motor vehicle specified in sub-rules (1), (1-A), (7) and (8) of this rule and] registered under the Act shall file his option to pay the lump-sum rate of goods/ passengers tax in writing at the time of registration which will be incorporated in the Registration Certificate. The owners who are already registered under the Act shall file their option within three months from the date of commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 5[2004], failing which the tax shall be chargeable at advalorem rate as may be prescribed from time to time. The option exercised under this sub-rule will remain operative 6[until the same is allowed to be withdrawn by the Assessing Authority] and whenever an owner chooses to withdraw his option he may do so by an application n made to the Assessing Authority in the first week of February and such withdrawal shall be operative with effect from the 1st day of April of the following financial year :

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- 1 Sub-clause (iii) subs. vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4.8.1997, p. 2962-2965, w.e.f. 1.4.1997 and omitted vide Not. No. EXN-F(18)-9/97, dated 18th November, 1999, published in R.H.P. Extra., dated 18.11.1999, p. 4246, w.e.f.1.4.2000.
 - 2 Proviso inserted vide Not, No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4-8-1997, p. 2962-2965, w.e.f. 1-4-1997 amended vide notification Dated 18-11-1999, dated 13-1-2000 and deleted vide Not. No. EXN-F (18)9/97, dated 16-7-2002, published in R.H.P. Extra., dated 20-7-2002, p. 1104-1105, w.e.f 1-4-2001.
 - 3 Clause (c) subs. vide Not. Not. No. EXN-F(18)3/99, dated 5.5.2004, published in R.H.P. Extra., dated 18.5.2004, p. 541-542.
 - 4 Subs. for the words " the owner of the motor vehicle" vide Not. No. EXN-F(18)1/96-V, Dated 4th August, 1997, published in R.H.P. Extra., dated 4.8.1997, p. 2962-2965, w.e.f. 1.4.1997..
 - 5 Subs for the figure "1997" vide Not. Not. No. EXN-F(18)3/99, dated 5.5.2004, published In R.H.P. Extra., dated 18.5.2004, p. 541-542.
 - 6 Subs. for the wirds "till the expiry of a financial year or financial years" vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4.8.1997, p. 2962-2965, w.e.f. 1.4.1997..

Provided that wherever in relation to a motor vehicle referred to in sub-rules (7) and (8) the requirement of a valid Registration Certificate has been dispensed with under sub-section (2) of section 8 of the Act, and the owner pays the tax and surcharge in lump-sum such a owner shall be deemed to have opted to pay the tax in lump-sum, under this rule.]

1[9-A. Mode of determination of payment of surcharge.- 2[(1) The owner of stage carriage or a contract carriage (including Educational Institution Bus) other than those specified in sub-rule (8), of rule 9 but excluding the owner of Educational Institution Bus specified in sub-clause (i) of clause (a) of sub-rule (8) of rule 9 shall pay to the State Government surcharge in lump-sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under rule (1) or (1-A) of rule 9 or fixed under sub-clause (i) of clause (a) of sub-rule (8) as the case may be of Rule 9 :

Provided that no sur-charge under this rule shall be payable when the Government has by notification issued under section 10 of the Act, exempted any stage carriage or contract carriage or contract carriage or educational institution bus, from the payment of surcharge.].

3[(2) The provisions of sub-rules (1), (1-A) (2), (3), (4), (5) and (6) of rule 9 of these rules regarding determination and payment of tax in respect of stage carriages and contract carriages covered by sub-rules (1) and (1-A) of rule 9 shall mutatis mutandis apply in relation to surcharge chargeable under sub-rule (1).]

4[9-B. Method of payment of tax and surcharge.- (1) The tax payable under section 3 of the Act shall be paid in the following manner:-

(i) by stamping the ticket or receipt with an impressed, embossed, engraved or adhesive stamp (not already used) issued by the State Government for the purposes of the Act and denoting that the tax due has been paid. The stamps shall be kept in the district treasury and shall be issued by the Treasury Officer to the owner.

(ii) Where the impressed, embossed, engraved or adhesive stamps are not Available or the Commissioner so directs, the amount of tax payable shall Be deposited by the owner in cash into the Treasury at such intervals and in such manner as laid down in rules 17. 18, 19, 20 and 22.

(2) The provisions of sub-rule (1), shall apply mutatis mutandis to the

1 Rule 9-A ins. vide Not. No. EXN(F)-18-2/88, dated 19.9.1990, published in R.H.P. Extra. Dated 19.9.1990, p. 1965, effective 1.10.1990, subs. vide Not. No. EXN-F(18)1/96-Pt.-I, Dated 14-3-1997 and again subs. vide not. No. EXN-F(18)3/99 dated 5-5-2004 published In R.H.P. (extra) dated 18-5-2004.

2 Sub-rule (1) subs. vide Not. No. EXN-F(18)3/99, dated 5-5-2004, published in R.H.P. Extra.,dated 18-5-2004 p .539-540.

3 Sub-rule subs. vide Not. No. EXN-F(18)1/96-V, dated 4th August, 1997, published in R.H.P. Extra., dated 4.8.1997 p. 2962-2965, w.e.f. 1.4.1997.

4 Rule 9-B ins. vide Not. No. EXN-F(18)1/96-Pt.-I, dated 14-3-1997 published in R.H.P. Extra., dated 15-3-1997, P. 902-915 w.e.f. 1.4.1997.

Payment of surcharge leviable under section 3-A of the Act.

1[9-C. payment and recovery of additional goods tax under section 3-B.- (1) Any amount in respect of additional goods tax payable under section 3-B by a person incharge or the driver, of the motor vehicle, as the case may be, in or on which the goods are transported shall be paid, into the Government Treasury or, to the prescribed authority of the district through which the goods are transported.

(2) Except when the payment is **made to the prescribed authority of the district**, through which the goods are transported, all payments in respect of additional goods tax payable under section 3-B of the **Act shall be made in challan in Form P.G.T. 9.**

(3) Challan in Form P.G.T. 9 shall be filled in quadruplicate. One copy of the challan shall be retained by the treasury, one copy shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer Incharge of the district as the case may be, where from the goods transported originated and two copies shall be returned to the person-in-charge or the driver, as the case may be, of the motor vehicle in or on which the goods are transported in token of the proof of having paid the due additional goods tax.

(4) Except when the payments are made by means of a challan in Form P.G.T. **all payments made to the prescribed authority** under section 3-B shall be received by the prescribed authority or the Excise and Taxation Inspector in-charge of a check-post or barrier, as the case may be, subject to the condition that such authority or the Excise and Taxation Inspector-in-charge shall issue a receipt in Form P.G.T. 21, in token of the proof of having received the amount specified therein from the person-in –charge or the driver, as the case may be, of the motor vehicle in or on which the goods are transported. A receipt shall be filled in triplicate, the third copy of which shall be retained by the prescribed authority or the Excise and Taxation Inspector I/C of the check-post or barrier, as the case may be, who issued the receipt and in case the payment is received otherwise than in the district from where the goods were transported originally, the second copy shall be sent by him, on every Monday, following the week, to the Assistant Excise and Taxation Commissioner or the Excise and Taxation officer-in-charge of the respective district where from the goods were transported originally and the original copy will be delivered to the payee, duly signed, in token of the proof of having made the payment.

(5) The driver or the person-in-charge of the motor vehicle shall invariably show to the Excise and Taxation Inspector-in-charge of the check-post or barrier, the Excise and Taxation Officer, the Assistant Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner, or any other officer authorized by the Government, on demand the receipt in Form P.G.T. 21 or the copy of challan in Form P.G.T. **9 in token of the** proof of having paid the additional goods tax due under the Act.

(6) When any motor vehicle transporting the goods from any place

1 Rule 9-C ins. vide Not. No. EXN-F(18)1/96-Pt.-I, dated 14-3-1997 published in R.H.P. Extra., dated 15-3-1997, P. 902-915 w.e.f. 1.10.1996.

Outside the State to any place outside the State but by road within the State, or from any place within the State to any other place within the State but through the intervening territory of another State, crosses any barrier falling first in the course of transit within the State for the purpose of transporting the same goods, the driver or the person-in-charge of the motor vehicle shall produce at such barrier or other place the receipt in Form P.G.T. 21 or a copy of the challan in Form P.G.T. 9, as the case may be in token of having paid the additional goods tax due under the Act. On the production of such receipt or such challan, the Excise and Taxation Inspector-in-charge of the barrier will make an entry of the particulars in register in Form P.G.T. 22-A.

Provided that such receipt and such challan shall also be produced before any other officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, checking the transportation of goods at any other place within the State.

Provide further that no such motor vehicle shall be allowed to transport the goods further without payment of additional goods tax from the place at which it is inspected, unless any such motor vehicle transports the goods after making the payment of additional goods tax under the rules (1) and (2), reaches the check-post or barrier or other place of inspection without un-loading the goods and without consuming more time than what is necessary in undertaking the journey between the place from where the journey commenced and the place at which the inspection under the Act was made.

Explanation.- The time necessary for covering the distance between the place from where the journey commenced by road and the place at which the inspection was made shall be calculated at the scale given in following table, namely:-

TABLE

Serial No.	Distance	Time to be permitted for covering the distance
1	2	3
(i)	for the first 35 kilometers	3 hours
(ii)	for every subsequent 35 kilometers in plains	1 hour
(iii)	for every subsequent 25 kilometers in hills	1 hour:

Provided further that where the prescribed authority or the Excise and Taxation Inspector in-charge of a check-post or a barrier, as the case may be, inspecting the transportation of goods is satisfied that the motor vehicle was prevented to undertake and complete the journey within the time specified in the Explanation to the second proviso, for sufficient reasons beyond the control of the driver of the vehicle e.g. break-down of the machinery and closures of traffic on account of landslides etc., he may by an order recording the reasons therefore, increase the time limit set-out in column (3) of the Table contained in the Explanation to the second proviso.]

¹9-D. Collection of the tax by the authorized person:

(1) Notwithstanding anything contained in rule 9-C of these rules, a person ²(for the first time) selling or “causing or purchasing or authorizing to cause despatch or receipt for transport” of goods specified in Schedule-II to the Act and duly authorized by the State Government by notification, shall be duly registered by the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district under the Himachal Pradesh General Sales Tax Act, 1968 or the Himachal Pradesh Value Added Tax Act, 2005, in the concerned district office. The authorized person shall collect the amount of tax payable under section 3-B of the Act from the person-in-charge or the driver of the motor vehicle in or on which goods are to transported, as the case may be, and issue certificate in Form-P.G.T. 21-A showing the receipt of the amount so collected

³” Provided that the authorized person shall not collect any amount on account of tax subject to the condition that:-

- (a) the tax has been paid for a distance of two hundred and fifty Kilometers at the time of first sale despatch or authorization for dispatch.
- (b) the distance covered as a result of such first sale, despatch or authorization for despatch is proved from the ‘tax invoice’ or ‘retail invoice’ or ‘cash memo’ in Form VAT-XVIII, Form VAT-XIX and Form VAT-XX prescribed under the Himachal Pradesh Value Added Tax Rules, 2005. and
- (C) the total distance in the first sale, despatch or authorization for despatch and the subsequent sale, despatch or authorization for despatch taken together does not exceed two hundred and fifty Kilometers:

⁴Provided further that the authorized person shall collect the tax at the specified rates in all such cases in which the distance covered as a result of the first sale, dispatch or authorization for dispatch and the distance to be covered as a result of the second sale, dispatch of authorization for dispatch exceeds two hundred and fifty Kilometers;

(2) The authorised person shall furnish a return in Form PGT. 25-A electronically along with e-Challan in Form PGT-9A by uploading all the requisite information on the official website of the department at such intervals as specified in rule 40 and rule 36(2)(ii) of the Himachal Pradesh Value Added Tax Rules, 2005

(3) Where the payment of tax demand or other sum has been made electronically, the authorised Bank shall generate e-Challan in form PGT-9a through the computer network. The authorised bank shall forward a statement of such e-challan (called e-payment scroll) daily in Form PGT-27 to the concerned treasury and the Accountant General, Himachal Pradesh. For the purpose of these rules the date of payment shall be the date of deposit recorded in the e-challan in form PGT-9-A and for all accounting purposes the date of payment shall be the date of generation of e-payment challan. The bank shall mention the date of generation of e-payment challan in the daily statement.

1 Rules 9-D, 9-E and 9-F added vide Not. No. EXN-F(6)3/2006 dated 24-11-2006 published in R.H.P. Extra., Dated 11-12-2006, p. 8047-8051.

2 The words “for the first time added vide notification No. EXN-F(6)2/2004-PF dated 14-6-2007 published in R.H.P. (extra ordinary) dated 2-7-2007 P. 2654-2655.

3 Provisos added vide Not. No. EXN-F (6) 2/2004-PF dated 14-7-2004 R.H.P. (extra) dated 2-7-2007.

4 Proviso added vide notification No. EXN-F(6)2/2004-PF dated 14-6-2007 published in R.H.P. (extra Ordinary) dated 2-7-2007 P. 2654-2655.

5 Substituted vide notification no. EXN-F(10)-2/2004-loose-II- dated 7.11.2015

9-E. Scrutiny of returns and assessment of accounts etc.-

(1) The concerned Assessing Authority shall scrutinize every return filed under section 4-A of the Act by the person authorized to collect tax under the Act, after the close of each month to which the said return pertains.

(2) The concerned Assessing Authority shall assess every case on half yearly basis and serve a notice authorized to collect tax under section 4-A of the Act in Form P.G.T. 26 and direct him to appear before it, along with all the relevant documents for the particular period, which is proposed to be taken for assessment.

(3) If any mistake is detected in the return upon scrutiny or assessment under sub-rules (1) and (2) and a person is found to have paid less tax than that payable as per such return, the Assessing Authority after recording its findings in writing shall serve a notice to the person authorized to collect tax under section 4-A of the Act and direct him to rectify the mistake and to deposit the amount of less paid tax along with the amount of penalty under section 4-A (3) of the Act *ibid* in the Government treasury and to produce the treasury receipt(s) before, it, within the time specified in the said notice.

9-F. Audit of Assessment:

(1) There shall be conducted an audit of every assessment made under rule 9-E (2) of the Act in order to ensure that the tax collected and paid by a person authorized under section 4-A of the Act and the assessment made by the Assessing Authority are correct and in accordance with the provisions of the Act and these rules. The audit shall be conducted by the officer to be designated by the Commissioner and during the course of the audit, the Assessing Authority and the person authorized to collect tax under section 4-A of the Act, shall fully assist the audit party for the purpose of verification of returns and books of account etc.

(3) A person authorized to collect tax under section 4-A of the Act, shall deposit the amount of tax due from him for a particular period as pointed out by the audit and directed to deposit the same by the Assessing Authority into the Government treasury immediately by means of a challan in Form P.G.T. 9 and shall produce a copy of said challan form to the Assessing Authority.]

10. 1[Defacement and destruction of stamps.- (a) The tickets prescribed under rule 7 shall be printed in duplicate and bound in books of 100 tickets each. Each ticket should be in duplicate and bear a serial number and the numbers of the tickets in the various books shall be consecutive and in an ascending order. The last serial number shall go upto 1,00,000 where-after a fresh series of books should be got printed under advice to the Assessing Authority concerned. The serial number shall be printed and the ticket shall have a perforation between the foil and the counterfoil. The stamp shall be affixed across the line of perforation in one direction only, so that the denomination of each one of them is easily readable i.e., they do not overlap each other. It shall further be ensured that the stamp is not affixed in an inverted position. The stamp shall be defaced by tearing the ticket into two portions across the perforation in such a manner that each portion shall show the value of the stamp. The foil portion of the ticket shall be given to the passenger

who shall retain it till the termination of the journey. The counterfoil portion shall be retained by the owner till ordered to be destroyed by the Assessing Authority].

(b) The receipts prescribed under rule 8 shall be printed in quadruplicate and bound in books of 100 receipts each. Each receipt should bear a serial number and the numbers of the receipt in the various books should be consecutive and in an ascending order. The last serial number shall go upto 20,000 where-after a fresh series of books shall be got printed under advice to the Assessing Authority concerned. The serial number on the books and receipts shall be printed. The stamp shall be affixed across the first line of perforation between the fixed counterfoil and the immediately adjoining portion of the receipt. It shall be defaced by tearing the last three portions of the receipt, from the fixed counterfoil across the first line of perforation in such a manner that half of it is retained on the fixed counterfoil while the other half on that portion of the first foil which is to be retained by the driver and the two portions shall show the value of the stamps affixed. The driver shall keep the first foil of the receipt with him as also the second foil, which may be collected from him by the inspecting officer at any time. The third foil shall be handed over to the consignor.

2[10-A. Furnishing of security.- (1) If it appears to the Assessing Authority necessary so to do, for securing the payment of tax and surcharge, he may require the owner of a motor vehicle used for carrying passengers or transporting goods in or through the territory of the State of Himachal Pradesh to furnish security of an amount not exceeding the amount of tax and following manner, namely:-

(a) by depositing cash in the Government Treasury under the head of account "0042-Taxes on goods and Passengers 101-Tax

1 Subs. for the original sub-rule by Not. No. 14-47/68 E&T, dated 20-2-1969, published in R.H.P. dated 19-7-1969, page 626-27.

2 Rule 10-A ins. vide Not. No. EXN-F(18)-2/90 published in R.H.P. Extra..., dated 19.9.90, p. 1966-1989, w.e.f. 1.10.1990

Collection"; or

- (b) by purchasing the National Savings Certificates or by opening Post Office Saving Bank Account, duly pledged in favour of the Assessing Authority of the district in which the Motor Vehicle is registered; or
- (c) by furnishing Bank Guarantee secured from a Scheduled Bank agreeing to pay to the Assessing Authority on demand the amount of security; or
- (d) by furnishing personal bond in Form P.G.T. 5-B with two solvent sureties for the amount of security acceptable to the Assessing Authority and to be executed on a non-judicial stamp paper of the appropriate value.

(2) The security furnished shall be maintained in full so long the registration certificate granted under section 9 of the Act continues to be in force and the Assessing Authority may, for sufficient reasons to be recorded, demand at any time an Additional amount of security if it has reasons to believe that the security furnished by Any owner under sub-rule (1) is rendered insufficient.

11. Calculation and recovery of penalty under section 14.- (1) The penalty shall be calculated on the fare from the starting point of the journey of the defaulting passenger to the point of detection of default.

(2) The prescribed authority shall recover the penalty from the defaulting passenger at the spot in cash and shall issue a receipt in Form P.G.T-18 in duplicate, retaining the carbon copy with him and giving the original copy thereof to the passenger in token of having received the amount. He shall also direct that owner of the motor vehicle to issue a regular ticket to the passenger from the point of detection to the point of termination of his journey.

(3) The said officer shall within three days of the recovery of penalty deposit the same into Treasury and render accounts thereof to the Assessing Authority concerned.

(4) The said ¹[Excise and Taxation Officer] shall maintain the account of the money deposited into treasury in a register in Form No. P.G.T. 19.

12. Procedure for the refund of value of un-used stamps or renewal of damaged or spoiled stamps.- (1) Applications for grant of refund or renewal of stamps shall be made personally by the registered owner or by registered post ir through an agent to the Assessing Authority of the district where they were purchased and shall furnish the following information:-

(i) Full name, surname (if any), caste and residence of applicant and the name of the owner,

If any, on whose behalf application is made.

(ii) Description and number of stamps.

1 Subs. for the words "Excise officer" by Not. No. Ex. 9-92/59, dated 26-2-1959, published in R.H.P. dated 7-3-1959, page 230.

(iii) Total value.

(iv) Date of purchase of stamps.

(v) The place from where the stamps were purchased.

(vi) Manner in which stamps were spoiled, or rendered unfit for use.

(vii) Whether the application is for refund or removal.

(viii) Date of application.

(2) Application for refund or renewal shall be received and promptly dealt within the office of the Assessing Authority.

(3) The application shall be entered in the register in Form P.G.T. 13. The clerk concerned shall examine the application in order to see that-

(a) The application is in the proper form.

(b) The stamps are genuine.

(c) If the value of the stamps tendered for refund or renewal is Rs. 100 or above, the actual purchase of the stamps is verified from the register of the person authorized to sell stamps.

If the clerk concerned finds that the application is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Assessing Authority with the objection recorded on it.

If the clerk concerned finds that the application is in order and the papers are complete, he shall, after carefully examining the grounds of the application, record a note whether he considers the claim to be admissible, and if so, he shall submit the case along with the register in Form No. P.G.T. -13 after completing columns 1 to 11. He shall also prepare and submit with the case of refund/renewal statement in Form P.G.T. 14 or 15/P.G.T. 16 and enter (both in words and figures) the amount of the refunds or of the fresh stamps admissible.

(4) The Assessing Authority shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.

If he is satisfied that the claim is in order in all respects he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund/fresh stamps to be granted/issued is correctly entered both in the register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered. He shall then have the stamps burnt in his presence and record the following certificate on the file:-

“ Stamps of the value of Rs.(both in words and figures burnt in my presence.

Dated.....District.

Assessing Authority.

If the stamps received are in good condition and fit for reissue, they shall not be burnt, but sent to the Treasury Officer with a memorandum in duplicate in Form P.G.T. 17.

The Assessing Authority shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register and return the case to the clerk concerned.

(5) The clerk concerned shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his or her agent taking his or her acknowledgment in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.

When the amount of the refund does not exceed Rs. 100 the money may be remitted to the applicant by postal money order at his or her expense.

(6) If the Assessing Authority decides that the refund/renewal is not admissible, he shall record his reasons for refusal and return the papers to the clerk. The latter shall return the application with stamps to the applicant in the manner laid down in the sub-rule (5) above.

If the Assessing Authority calls for further evidence in support of the application, a memo, shall be issued to the applicant giving full particulars of the documents required to be furnished.

(7) After an order has been passed by the Assessing Authority sanctioning the claim or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claim exceeds RS. 5 in value) of the date of such order, the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Assessing Authority and the fact noted in column 21 of the register in Form P.G.T. 13.

13. Refund of excess tax paid.- (1) An application from an owner for refund of excess tax paid shall be made to the prescribed Authority and shall clearly and briefly specify the grounds on which the refund is claimed.

¹[(2) The Prescribed Authority shall enter the application for refund in the register maintained in Form P.G.T. 12-A

(3) Where the Prescribed authority is satisfied that a refund is due, it shall record an order sanctioning the refund and shall issue a refund voucher in form P.G.T. 12-B]

CHAPTER IV REGISTERS AND RETURNS

14. Registration of tickets/receipts issued.- Every owner shall maintain separate accounts of the passenger tickets and goods receipts issued in accordance with rules 7 and 8, respectively showing the amount of fare or freight, as the case may be, and the tax charged, if any (except when a passenger ticket also shows the freight charged by an owner and no separate

¹ Sub-rule (2) subs. and sub-rule(3) ins. vide Not. No. EXN-(F) 18-2/90 dated 19.9.90, published in R.H.P. Extra., dated 19.9.90, P. 1966-1989 w.e.f. 1.10.90.

Goods receipt is issued for the purpose).

15. Inspection Note Book.- Every owner shall maintain or cause to be maintained on each vehicle an Inspection Note Book which shall on demand be produced before an inspecting officer for recording of remarks by the said officer. The book shall be in Form P.G.T. 6 and the owner shall get it authenticated by the Assessing Authority before bringing it into use and the one already in use shall be surrendered to the Assessing Authority.

16. Maintenance of daily account of Transport Tax Stamps.- ¹[Every owner paying tax in the manner specified in sub-rule (6) of rule 9] shall maintain a daily account of the Transport Tax Stamps in Form P.G.T. 7 and shall furnish to the Assessing Authority a monthly abstract of such account in Form P.G.T. 7-A within ten days of the close of the month to which such abstract relates and such abstract shall be signed by the owner or any person duly authorised by him in this behalf.

CHAPTER V PAYMENT OF TAX OTHERWISE THAN BY STAMPS

17. Payment of tax by owners under ²[sub-rule (6) of rule 9].- (1) Every owner who pays tax under ³[sub-rule (6) of rule 9] shall maintain with each vehicle register in Form P.G.T. 8 and entries in this register shall be made for each trip separately:

⁴[Provided that in the case of Government-owned vehicles, entries in the way bills shall be construed as maintained in form as provided in this sub-rule:

Provided further that the owners of contract carriage paying tax in cash, except those who pay tax in lump-sum shall maintain on their vehicles a register in Form P.G.T. 20]

(2) The tax collected shall be deposited by the owner with the treasury within 7 days of the close of the month during which the tax has been collected.

(3) Every owner shall within 10 days of the close of the month to

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- 1 Subs. for the words "Every owner" vide Not No. EXN-(F)18-2/90 dated 19.9.90, published in R.H.P. Extra., dated 19.9.90, P. 1966-1989 w.e.f. 1.10.90.
 - 2 Subs. for the words and figure "Sub-rule (ii) of rule 9" vide Not. No. EXN-(F)18-2/90 dated 19.9.90, published in R.H.P. Extra., dated 19.9.90, P. 1966-1989 w.e.f. 1.10.90.
 - 3 Subs. for the words, brackets and figures. "sub-rule(ii) of rule 9" vide Not. No. EXN-(F)18-2/90 dated 19.9.90, published in R.H.P. Extra., dated 19.9.90, P. 1966-1989 w.e.f. 1.10.90.
 - 4 Added by Not.No. 14-47/68-E&T, dated 20-2-1969, published in R.H.P. dated 19-7/1969, p. 626-627.

Excise and Taxation office of each district a daily collection register in Form P.G.T.-23 in which the particulars of every challan received in proof of payment of tax, surcharge or penalty or any other amount due under the Act as made by the owner of the motor vehicle shall be recorded.

19-B. Demand and collection register.- The Assessing Authority of the district shall maintain a demand and collection register in Form P.G.T.-24, showing the payment of passengers tax or goods tax, surcharge and penalty in his jurisdiction.].

20. Challans to be in quadruplicate.- Challans shall be filled up in quadruplicate. One copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the Assessing Authority and the other two copies shall be returned to the owner, duly signed, in proof of payment, one copy thereof shall be attached to the monthly return required to be furnished in Form P.G.T.-8-A under rule 17 (3) ¹[or in Form P.G.T.-8-C under rule 17-A as the case may be] and the other copy shall be retained by the owner for his record.

21. Assessment.- (1) If the Assessing Authority is satisfied that without requiring the presence of the owner or the production by him of any evidence that tax has been correctly paid under sub-rule (5), (6) (7) or (8) of rule 9 and the returns furnished in respect of any period under sub-rule (3) of rule 17 read with sub-rule (6) of rule 9 or rule 17-A are correct and complete, he shall assess the amount of tax due from the owner on the basis of proof of payment made by challan in Form P.G.T. 9 and the return filed.

(2) Notwithstanding anything contained in sub-rule (1), if the owner who makes the payment of tax on passengers and goods under section 3 of the Act, in respect of any period of a financial year-

(a) is detected committing evasion of tax under the Act during the period for which the returns in Form P.G.T. 8-A have been furnished, or

(b) has filed incomplete or incorrect returns in Form P.G.T. 8-A, or

(c) has made un-reasonably low payment of tax with an obvious intent of suppressing

the turnover of fare and freight, in respect of passengers carried or goods transported, and without reasonable excuse in column (6) of the return in Form P.G.T. 8-A,

The Assessing Authority shall reject the returns of such owner and shall make the a fair estimate of the aggregate of fares and freights during the relevant period on the basis of adverse evidence in the shape of detection reports, adverse information, if any, relating to carriage of passengers or transport of goods in the motor vehicle the length of the route on which the motor vehicle was authorized to be plied, seating/loading capacity of such vehicle, all

1 Ins vide Not. No. EXN-(F)18-2/90, dated 19-9-90 published in R.H.P. Extra., dated 19-2-90, p. 1966-1989 w.e.f. 1-10-1990.

2 Subs. vide Not. No. EXN-(F)18-2/90, dated 19-9-90 published in R.H.P. Extra., dated 19-9-90, P. 1966-1989 w.e.f. 1-10-1990 again subs. vide Not. No. EXN-F(18)1/96-Pt.-I, dated 14-3-97, published in R.H.P. Extra., dated 15-3-97, P. 902-915 w.e.f. 1-4-1997.

expenditure incurred on plying and maintenance of the motor vehicle and any other relevant evidence, calculate the tax payable by such owner in respect of the vehicle(s) and thereafter it shall serve on such owner a notice of the proposed best judgment assessment in Form P.G.T.-10 requiring him on a date and place specified therein either to attend in person or to produce or cause to be produced any evidence in rebuttal of or to prefer any objection against such notice

(3) On the day specified in the notice or as soon afterwards as may be, the Assessing Authority after hearing such objections as the owner may prefer shall pass the final order of assessment and issue demand notice in Form P.G.T. 11.

(4) The provisions of sub-rules (2) and (3) of this rule shall apply mutatis-mutandis also in relation to an owner who has not filed the returns for any period in Form P.G.T. 8-A.]

22. Notice of demand.- If any sum is payable by an owner under the Act or these rules: the Assessing Authority shall serve a notice in Form P.G.T. 11 and shall also fix a date not less than 15 days from the date of service, by which the owner shall furnish the receipted challan in proof of such payment.

1[22-A. Manner of service of notice.- (1) Notices in Form P.G.T. 8-B, P.G.T.-10, P.G.T.-11 and P.G.T.-12 shall be served in one of the following manners:-

- (a) by delivery by hand of a copy of the notice to the addressee or to any agent duly authorized in this behalf, by him or to a person regularly employed by him, in connection with the business in respect of which he is registered as an owner or to any adult male member of his family residing with the owner;
- (b) by post, in which case, the notice shall be sent to the owner on the address stated in

Form P.G.T.-1 or to the address of any place of business of the owner:

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the authority concerned has reasonable grounds to believe that the addressee is evading service of notice or that, for any other reasons which in the opinion of such authority is sufficient that notice cannot be served, by any of the above mentioned methods, it shall after recording the reasons therefore cause the notice to be served by affixing a copy thereof,-

- (i) if the addressee is an owner, on some conspicuous part of the owner's office or the building in which the owner's office is located or upon some conspicuous part of the place of the owner's business last intimated to the authority by the owner or of the place where the owner is known to have last carried on business; or
- (ii) if the addressee is not an owner, on some conspicuous part of

1 Rules 22-A substituted vide Not. No. EXN-(F)18-2/90, dated 19-9-1990, published in R.H.P. dated 19-9-1990, p. 1966-1989 w.e.f. 1-10-90.

The residence or office or the building in which his residence or office is located and such service shall be deemed to be as good as it has been made on the addressee personally:

‘ Provided further that where the officer, at whose instance the notice is to be served, is, on enquiry satisfied that the said office, building, place or residence is known not to exist or is not traceable, such officer may get the notice published in a daily newspaper having wide circulation in the locality.

(2) When the person serving a notice delivers or tenders a copy of the notice to the owner or addressee personally to his agent or to any of the persons referred to in clause (a) of sub-rule (1), he shall require the signatures of the person, to whom the copy is so delivered or tendered to, an acknowledgement or service endorsed on the original notice and when the notice is served by affixing a copy thereof, the person serving it shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he has so affixed the copy, the circumstances under which he did so and the name and address of the persons, if any, by whom the addressee’s office or residence or the building in which his office or residence is located or his place of business was identified and in whose presence the copy was affixed and shall also obtain the signatures or thumb-impression of the person identifying the addressee’s residence or office or building or place of business to his report

(3) When service is made by post, the service shall be deemed to be effected by properly addressing or preparing the notice and posting it by registered post with acknowledgement due, and unless, the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.]

CHAPTER VI

¹[APPEAL, REVISION, PETITION AND APPLICATION]

23. Appeal and revision.- ²[An appeal against an order passed under the Act or these rules shall lie to the Deputy Excise and Taxation Commissioner].

24. Presentation of Memo of Appeal.- A memorandum of appeal may be presented to the appellate authority by the appellant, or his agent, or may be sent to the appellate authority by registered post.

25. Contents of Memo of Appeal.- (1) The memorandum of appeal shall be written on the standard water-marked judicial paper and it shall contain the following particulars:-

- (a) the date of the order appealed against;
- (b) the name and designation of the officer who passed the order; and
- (c) the grounds of appeal briefly but clearly set out.

(2) It shall be accompanied by a certified copy of the order appealed against

1 Subs. for the heading “Appeal and Revision” by Not. No. 14-7/64-E&T, dated 3-12-1966, published in R.H.P. Extra., dated 8-12-1966, p. 587.

2 Subs. by Not. Dated 20-2-1969 *ibid.*

- (3) It shall be endorsed by the appellant or his agent as follows:-
(a) that the amount of tax assessed and penalty (if any) imposed has been paid;
and
(b) that to the best of his knowledge and belief the facts set out in the memorandum are true
- (4) It shall be signed by the appellant or his agent

1[25A. The following fees shall be payable in Court-fee stamps:-

- (i) on a memorandum of appeal or an application for Revision.....Rs.2;
(ii) on an application for obtaining copies.....Rs. 0.40 paise;
(iii) on any application or petition for relief to any authority under the Act or the Rules (including applications for adjournment).....Rs. 1.00].

26. Summary rejection of appeal.- The appeal may be summarily rejected, if the appellant fails to comply with any of the requirements of rule 25.

27. Hearing of appeal.- If the appellate authority does not reject the appeal summarily, it shall fix a date for its hearing. The appeal shall be decided after notice to the Assessing Authority concerned and after considering any representation that may be made by it and after giving an opportunity to the appellant and such other persons as in the opinion of the appellate authority may directly be interested in the result of the appeal, of being heard in person or by a duly authorised agent. The appellate authority may before deciding the appeal itself hold such further enquiry or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the said appellate authority.

28. Revision.- The provisions of rules 25 and 26 shall apply mutatis mutandis to every application for revision.

2[29. Re-assessment of tax or surcharge.- If as a result of definite information received by him, the Assessing Authority discover that an owner of a vehicle has escaped assessment for any period or has been under-assessed for any year or tax or surcharge less than the amount of tax or surcharge due has been levied in the form of stamps through inadvertence, error or misconstruction or otherwise, the Assessing Authority may, at any time within a period of five years following the close of the financial year to which re-assessment relates serve a notice on the owner in Form P.G.T. 12 and after hearing him and making such enquiry as is considered necessary may proceed to re-assess the tax or surcharge payable which has been assessed or has escaped assessment and recover the tax or surcharge payable by him.

1 Added by Not. No. 14-7/64-E&T, dated 3-12-1966, published in R.H.P. Extra., dated 8-12-1966, p. 537.
2 Rules 29 subs. and Rule 29-A ins. vide Not No. EXN-(F)18-2/90 dated 19.9.90, published in R.H.P. Extra., Dated 19-9-90, P. 1966-1989 w.e.f. 1-10-1990.

29-A. Procedure for rectification.- (1) Where a rectification of any assessment orders necessitated due to wrong calculation or otherwise, has the effect of enhancing the amount of tax or surcharge or penalty, the Assessing Authority shall serve on the owner a revised notice in Form P.G.T.-10 and thereupon, the provisions of the Act and these rules shall apply as if such notice has been served in the first instance.

(2) Where rectification referred to in sub-rule (1) has the effect of reducing the tax or Surcharge or penalty, the authority concerned shall order refund of the amount, which may be due to the owner and the procedure for refund laid down in rule 13 shall apply.]

30. Uniform and insignia under section 13 (2).- The insignia to be worn by the authorities under section 13 of the Act shall be a metallic monogram worn on the left shoulder in the following from:-

EXCISE AND TAXATION DEPARTMENT 1[H.P.]

P.G.T. 1

APPLICATION FOR REGISTRATION

(See Rule 3 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

The Assessing Authority.....District.

I/We, the undersigned, owner, hereby apply under rule 3 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957, for registration under the said rules:

1. Name of the owner.
2. Name of the owner's father (in cases of other than incorporated companies).
3. Permanent address, home district and Station (in case other than incorporated companies).
4. Status (Whether individual, a Hindu undivided family, firm, limited company, association of persons etc.)
5. Style of the business, if any.
6. Number of places of business.
7. Location of place(s) of business (House No.....Mohalla.....Road.....Village/Town noDistrict.....
(a) Main Office.
(b) Other places.
8. Location of the garage (s) House No.....Mohalla.....Road....., Village /Town.....District.....

9. Address to which notices and communications should be despatched.

10. Number date and nature of each permit held and the details of routes covered by each such permit.

Sl. No.	Permit No. And Date	Nature of the Permit (e.g. particulars of public service Vehicles or 1[transport Vehicle used for the carriage of goods or private carriers who in the course of their trade or business deliver goods to their customers on their own transport vehicles- without charging- separate freight distinct from the price of goods] as the case may be)	Route or of vehicles covered by the permit	Registration No.	No. of trips up and down per day for stage carriers only	
1	2	3	4	5	6	7

11. Books of account ordinarily maintained and the script in which these are aintained.....

12. Particulars of persons having interest in the business (in case of incorporated companies a list shoeing the name and address of the Director and Share-holders shall be attached to this application).

Sl No.	Name	Designation	Permanent Address	Nature and extent of interest	Signature of the person having interest in the business

1 Subs. for the words "Public carriers" vide Not. No. EXN-(F)18-2/90 dated 19.9.90 published in R.H.P. Extra., dated 19.9.90, p. 1966-1989 w.e.f. 1.10.90.

1 2 3 4 5 6

13. Date from which the business is proposed to be commenced (in case the business does not exist on the date of enforcement of the Act

True copy/copies of permit(s) held by me/us and of correct and complete table showing fare, freight and timings (as the case may be) are enclosed.

14 Number of copies of registration certificate required.....

I declare that the above statement and particulars are true to the best of my knowledge and belief.

Place.....

Signature.....

Date.....

Designation.....

Notes.- (1) Strike out and initial items which do not apply, (2) If space under any item or column is not sufficient duly signed and verified schedules furnishing the information may be attached

₁[P.G.T. 2]

CERTIFICATE OF REGISTRATION

(See rule 4 of the Himachal Pradesh Passengers and Goods Taxation Rules 1957)

Registration No.....

District.....(Himachal Pradesh).....

This is to certify that the owner whose particulars are detailed below, has been registered under section 9 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 on the.....19

- 1. Name of the owners.....
- 2. Style of the business, if any.....
- 3. Number of place(s) of business.....
- 4. Location of place(s) of business.....
House No./Mohalla/Road.....
Village/Town.....
- (a) main place of business.....

1 Form P.G.T. 2 subs vide Not. No. EXN-(F)18-2/90 dated 19.9.90, published in R.H.P. Extra., dated 19.9.90, p. 1966-1989, w.e.f. 1.10.90

(b) other places of business.....
 5.Location of the garage(s).....
 HouseNo./Mohalla/Road.....

6. Number, date and nature of each permit held and the details of route of routs covered by each such permit.

Sl No.	Permit Number And date	Nature of permit (e.g. particulars of public service vehicles or transport vehicle used for the carriage of goods or Private carriers who in the course of their trade or business deliver goods to their customers on their own transport vehicle without charging separate freight distinct from the price of goods, as the case may be	Route or area covered by the permit	Registration No. of the vehicle(s)	No. of vehicles trips up and down per day (for stage carriers only)	Remarks
1	2	3	4	5	6	7

(Seal)
 Place.....
 Date.....
 Assessing Authority
District.]

ACKNOWLEDGEMENT

Received on the.....(date) a certificate of Registration under the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 with authenticated, copies thereof.

Signature of owner.

GENERAL INSTRUCTIONS

1. This certificate shall be kept on the vehicle in respect of which the same has been granted. It shall also be kept on each place of business if the owner owns more than one such place
2. If the owner sells or otherwise disposes of his business or any part of such business or effects any other change in the ownership, name, style, location, nature or extent of such business, or discontinues such business he shall within thirty days of such sale, disposal, discontinuance or change, submit a report to that effect to the Assessing Authority, and if the owner is registered under the Act, he shall apply in Form P.G.T.-3 to the Assessing Authority for cancellation or amendment of the certificate of registration, as the case may be.
3. The payments made under rule 9 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 shall be made within the prescribed time and the entry, in token of having made the payment, shall be recorded in the Performa annexed hereto, under proper attestation within three days by the Assessing Authority of the district in which the payment is made and in case the payment is made either at the barrier or elsewhere, by an officer not below the rank of the Excise and Taxation Officer. The entry which is not attested, shall not be valid.
4. The owner shall produce this certificate before the prescribed authority, i.e. any officer of the Excise and Taxation Department not below the rank of Excise and Taxation Inspector, whenever required.

AMOUNT OF INSTALMENTS

Year	Period/Month/ Quarter, as the Case may be	Amount of 1[tax or surcharge] paid Rs.	Number and date or treasury Receipt/ P.G.T. 21	District and place of making payment	Initials of the Assessing Authority Excise
			receipt, as the case may be		Taxation Officer with seal
1	2	3	4	5	6

1 Subs. for the word "tax" vide Not. No. EXN-F(18)1/96-Pt.-I, dated 14.3.97, published in R.H.P. Extra., dated 15.3.1997, P. 902-903 w.e.f. 1.4.97.

19-19- April/
May/
June/
July/
August/
September/
October/
November/
December/
January/
February/
March

P.G.T. 3
APPLICATION FOR CANCELLATION OR AMENDMENT OF
REGISTRATION CERTIFICATE

(See Rule 6 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)
To

The Assessing Authority,
.....District.

I/We, the undersigned owner, hereby apply for the cancellation/amendment of the certificate of registration granted under sub-rule (1) of Rules 5 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957.

1. Registration No.....
2. Name of the owner.....
3. Style of the Business.....
4. Date from which cancellation/amendment is applied for.....
5. Particulars of amendments required.....
6. (i) Period upto which returns have been filed.....
(ii) Period up to which ¹[tax and surcharge] has been paid.....

1 Subs. for the word "tax" vide Not. No. EXN-(F)18-7/96-Pt.-I, dated 14.3.97, published in R.H.P. Extra., dated 15.3.97, p. 902-903, w.e.f. 1.4.97.

7. Manner and details of disposal of vehicles covered by the certificate of registration with dates (full details to be given), I declare that the above statements are true and complete to the best of my knowledge and belief.

The certificate of registration and.....authorized copy/copies thereof are returned herewith.

Place.....
Signature.....
Date.....
Designation.....

ACKNOWLEDGEMENT

Received on the.....(date) an application on Form P.G.T. 3 for cancellation/amendment of Registration Certificate No.....

.....

Receiving Officer.

COUNTERFOIL
P.G.T. 4
PASSENGER TICKET

FOIL
P.G.T. 4
PASSENGER TICKET

(See rule 7 of the Himachal Pradesh
Passengers and Goods Taxation
Rules, 1957)

(See rule 7 of the Himachal Pradesh
Passengers and Goods Taxation
Rules, 1957)

(Serial No.....Book No.
Motor Vehicle No.....
From.....to.....
Numbers of seats.....
Class of accommodation.....
Fare charged Rs.
Freight charged Rs.....
1[Tax and surcharge] charged Rs.
Total Rs.
Date.....
Signature of owner.

Serial No.....Book No.
Motor Vehicle No.....
From.....to.....
Numbers of seats.....
Class of accommodation.....
Fare charged Rs.
Freight charged Rs.
2[Tax and surcharge] charged Rs.
Total Rs.
Date.....
Signature of owner.

Signature of owner.

Signature of Owner.

1 Subs. for the word "tax" vide Not. No. EXN-(F)18-7/96-Pt-I, dated 14.3.97, published in R.H.P. Extra., dated 15.3.97, p. 902-903, w.e.f. 1.4.97.

2 Subs. for the word "tax" vide Not. No. EXN-(F)18-7/96-Pt-I, dated 14.3.97, published in R.H.P. Extra., dated 15.3.97, p. 902-903, w.e.f. 1.4.97.

COUNTERFOIL
P.G.T. 4-A
SEASON TICKET
(See rule 7(20 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)
Serial NoBook No.
Motor Vehicle No
From to
Period for which valid
Class of accommodation
Freight charged (if any) Rs.
1[Tax and surcharge] charged Rs.
Rs.
Total Rs.
Dated
Signature of Owner
Period for which valid
Class of accommodation
Freight charged (if any) Rs.
1[Tax and surcharge] charged Rs.
Rs.
Total Rs.
Dated
Signature of Owner.

Foil
P.G.T. 4-A
SEASON TICKET
(See rule 7(20 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)
Serial NoBook No.
Motor Vehicle No
From to
Period for which valid
Class of accommodation
Freight charged (if any) Rs.
1[Tax and surcharge] charged Rs.
Rs.
Total Rs.
Dated
Signature of Owner
Period for which valid
Class of accommodation
Freight charged (if any) Rs.
1[Tax and surcharge] charged Rs.
Rs.
Total Rs.
Dated
Signature of Owner.

.....

P.G.T. 5
GOODS RECEIPT

COUNTERFOIL

(See rule 8 of the Himachal Pradesh Passengers and Goods Taxation rules, 1957)

No. Book No.

(To be retained at the booking office)

.....
1. Registration No. Of the vehicle

-
- 1 Subs for the word "tax" vide Not . No. EXN-(F) 18-7/96-Pt.-I, dated 14.03.97, published in R.H.P. Extra., dated 15.3.97, p. 902-903, w.e.f. 1.4.97.
 - 2 Subs. for the word "tax" vide not. No. EXN-(F) 18-7/96-Pt.-I, dated 14.03.97, published in R.H.P. Extra., dated 15.3.97, p. 902-903, w.e.f. 1.4.97.

(b) Full name and address of the Consignee.....

 3. (i) Place of dispatch
 (ii) Destination.....
 4. Description of the goods consigned.....

 5. Weight of the goods consigned

 6. (i) Freight charged Rs.
 (ii) Tax Rs.

 Total Rs.

 Date Date

.....

P.G.T .5
GOODS RECEIPT

FOIL No. 1

(See Rule 8 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

No Book No

(To be handed over to the Driver)

1. Registration No of the Vehicle
 2.(a) Full name and address of the Consignor

 3.(i) Place of dispatch
 (ii) Destination.....
 4. Description of dispatch

 5. Weight of goods consigned:

 6. (i) Freight charged Rs.
 (ii) Tax Rs.
 Total Rs.

Signature of Consignor
Date

Signature of Consignor
Date

P. G. T. 5
GOODS RECEIPT

FOIL NO. 2

(See Rule 8 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

No Book No

(To be handed over to the Driver)

1. Registration No of the Vehicle

2.(a) Full name and address of the Consignor

3.(i) Place of dispatch

(ii) Destination.....

4. Description of dispatch

5. Weight of goods consigned:

6. (i) Freight charged Rs.

(ii) Tax Rs.

Total Rs.

Signature of Consignor

Signature of Consignor

Date

Date

GOODS RECEIPT

Foil No. 3

(See Rule 8 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

No Book No

(To be handed over to the Driver)

1. Registration No of the Vehicle

2.(a) Full name and address of the Consignor

3. (i) Place of dispatch

(ii) Destination.....

4. Description of dispatch

5. Weight of goods consigned:

6. (i) Freight charged Rs.

(ii) Tax Rs.

Total Rs.

Signature of Consignor

Signature of Consignor

Date

Date

**¹[FORM P.G.T. 5-A
CLEARANCE CERTIFICATE**

[See rule 9(7)(II)(b) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Certified that Vehicle No. owned by Shri of and covered under route permit No. is registered under the Himachal Pradesh Passengers and Goods Taxation Act,

¹From P.G.T. 5-A ins. Vide Not No. EXN-(F)18-2/90 dated 19-9-90 published in R.H.P. Extra, dated 19.9.90,p. 1966-1989, w.r.f. 1.10.1990.

1955 under Registration Certificate No. and the payment of all dues (tax, penalty etc.) under the Act, upto in respect of this vehicle has been made.

.....Signatures
Assessing Authority,
.....District

Place
Date

.....

**¹FORM P.G.T. 5-B
SURETY BOND**

[See rule 10-A (1)(d) of the Himachal Pradesh passenger and Goods Taxation Rules, 1957]

KNOWN all men these presents that I/we
.....
(Full name)

.....
(full address with registration Certificate No., if any) am/ are held and firmly bound up –to the Governor of Himachal Pradesh (hereafter referred to as” the Government” which expression shall unless excluded by or be repugnant to the context, include his successors in office and assigns) in the sum of Rs.....

.....(amount in figures and followed by amount in world) (hereinafter to as “the said sum”) to be paid to the Government on demand, for which payment will and truly to be made, I/ we bind myself/ourselves my/ our heirs, executors, administrators and legal representatives by these presents.

Whereas the above- bounden has been required by the Assessing Authority to furnish security for the said sum for the purpose of securing the proper payment of the tax payable by him/them under the Himachal Pradesh Passengers and Goods taxation Act, 1955 (Hereinafter referred to as the ‘said the omission, default or or failure or insolvency

of the above- bounden or any person or persons acting under or for him/ them to pay such tax, surcharge or penalty in the manner and by the time provided by or prescribed under the said Act;

Now the condition of the above written bond is such that if the above bounden/his/their heirs, executors, administrators and legal representatives of any person acting under or for him/them pays the full amount of tax, surcharge or penalty payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by the Government under the said Act, such demand to be in writing and to be served upon the above-bounden person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all time indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time, or time hereafter during the period in which the above- bounden is held liable to pay the tax under the said Act, be caused by reasons of any act, omission, default, failure or insolvency of the above – bounden or any person or persons acting under or for him/them then his obligation shall be void and of no effect otherwise the same shall be and remain in full force and effect and it is hereby further agreed that in the event of death/partition/disruption/dissolution/winding up or the final cessation of the liability under the Act or the rules prescribe thereunder of the above-bounden, this bound shall remain with the Assessing Authority for twelve years from the occurring of any of the evants aforesaid for recovery of any tax, surcharges or penalty that may be payable by the above-bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any person or persons acting under or for him/them or the above-boundens, heirs, executors, administrators and legal representatives and which may not have been discovered until after above-bounden’s death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the aid Act or the rules prescribed thereunder:

Provided always that without prejudice to any other right or remedy for recovering the tax, surcharge or penalty, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bound as an arrears of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said(full name) has hereunto set his hands this day of Signed and delivered by the above – named in the presence of

Witness:-

1. Signature

(Signature with full address)

2. Status

(Signature with full address)

We (1)

(2)

(Name and full address of the Sureties) hereby declare ourselves sureties for the above-bounden and guarantee that he/they shall do and perform all that he/they has /have above undertaken to do and perform, and in case of his/their omission, default or

failure therein, we hereby bind ourselves, jointly and severally to forfeit to the Governor of Himachal Pradesh (hereinafter referred to as 'the government', which expression shall unless excluded by or be repugnant to the context, include his successor-in-office and assigns), the sum of rupees (amount in figures following by amount in words), hereinafter referred to as the said sum in which the above-bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax, surcharge or penalty payable by the above-bounden and remaining unpaid and also to recover any loss, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure;

And we agree that the Government may, without prejudice to any other right or remedies of the Government recover the said sum from us, jointly and severally, as an arrears of Land revenue and/ fine imposed by a magistrate;

And we also agree that neither of us shall be at liberty to terminate this, surety-ship except upon giving to the Assessing Authority six calendar months notice in writing of his intention so to do, and our joint and several liability under this bound shall continue in respect of all acts, omission, default, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

In the presence of witness.

(Name and complete address
Of the witness)

1.

2.

(1) Signature

Permanent Address.

(2) Signature

Permanent Address)

.....

P. G. T. 6

INSPECTION NOTE BOOK

(See Rule 15 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

1.	Name	of	(Title Page) the	Owner
.....				
2.	Style of the business (if any)			
3.	Place of business (if any)			
4.	Number of the certificate of registration allotted by the appropriate Assessing Authority			
5.	Registration mark and number allotted to the vehicle under the Motor Vehicle Act, 1939			
6.	Route or routes or area for which permit covering vehicle obtained			
.....				

Note.- The Note Book shall be returned by the Owner to the Assessing Authority when it is completed and a fresh one is opened, or when the certificate of registration is cancelled.

When a Note Book is surrendered by an Owner, the Assessing Authority shall grant him a receipt to that effect.

(HANDING OF EACH PAGE F INSPECTION NOTE BOOK)

Date of Inspection Inspection	Name and designation of the Inspecting Officer.	Name of the driver or conductor or other inspections Employee of the owner on duty on the vehicle	details of
1	2	3	4

.....

Signature of the Driver or Conductor
Or other Employee of the Owner on
Duty on the Vehicle.

Signature of the Inspecting Officer.

.....

P.G.T. 7

ACCOUNT OF STAMPS

(See Rule 16 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

1.	Name	of	the	Owner
2.	Registration			No.
3.	Denomination	of		Stamps

Date	Opening Stock	Purchases	Total
1	2	3	4

No. Of tickets	Closing stock	Signature of Owner	Remarks
5	6	7	8

Note.- (1) A separate account shall be kept for each denomination.

(2) In the monthly abstract to be submitted to the Assessing Authority, it will be sufficient to name the month to which such abstract relates and it will not be necessary to fill column No. 1 and the denomination will be shown against each entry.

Dated

.....

P.G.T. 7-A

ABSTRACT OF ACCOUNTS OF STAMPS

(See rule 16 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957).

Stamps		stamps purchased during the month	2 and 3
1	2	3	4
Total number of stamps used during the month	Closing balance	Value of stamps used	Remarks
5	6	7	8

Signature of Owner

Dated

.....

P. G. T. 8

REGISTER OF ACCOUNTS

(See Rule 17 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Name of owner Registration No.....Vehicle No.....

Date Serial No. Of ticket/ Fare/Freight charged or Total amount charged or

receipt issued chargeable in respect of chargeable in respect of
 mention- the tickets/receipts the tickets/receipts
 mentioned in column -ed in columns 2 and 3.
 No. 2

1 2 3 4

Total amount of Tax payable 5 Course of Journey 6 Signature of the owner 7 Remarks 8

.....

¹[P.G.T. 8-A
 RETURN

[See rules 17(3) and 21 of the Himachal Pradesh passengers and Goods taxation Rules, 1957]

- (i) Name of owner
- (ii) Registration No.
- (iii) Month and year to which the return relates
- (iv) Motor vehicle number
- (v) Category of route permit:
 - (a) Regular route permit(s)
 - (b) Special route permit(s)
- (vi) Particulars of route(s):
 - (a) Route permit number and date (with date of validity).....
 - (b) Route length in kilometres
 - (c) Daily trips permitted to be carried out on the route
 - (d) Trips carried out with aggregate number of kilometres

¹ From P.G.T. 8-A subs. vide Not No. EXN-F(18)1/96-VI.,dated 18.09.1998,
 published in R.H.P. Extra, dated 19.09.1998, p 3421-3422.

- (viii) Fare/ freight charged or chargeable in respect of the ticket(s)/receipt(s) mentioned in item No. (vii)
- (ix) Total amount charged or chargeable in respect of ticket(s)/receipt(s) mentioned in item No. (viii).....
- (x) Total amount of tax and surcharge payable
- (xi) No. Of treasury receipt with date, vide which the tax and surcharge under item no. (x) as deposited
- (xii) Remarks].-

¹[P.G.T. 8-B
NOTICE

[See rules 17(3) and 21 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Office of the Assessing Authority
.....District
No. dated

To

.....
.....
.....

Whereas-

You, an owner registered under certificate No. of District, are liable to pay tax/surcharge under the proviso of section 4 of the Act and it appears to me to be necessary to determine the tax under rule 9.

You are hereby directed to attend in person or an agent at (place on (date) at (time)and there to produce or cause to be produced at the said time and place the document specified below or any evidence you may wish to produce for the purposes of such determination.

2. In the event of your failure to comply with this notice, I shall proceed to determine and assess the amount of tax/ surcharge due without any further reference to you.

SEAL;

Dated

Signature of the Assessing Authority
..... District.

List of documents:

.....

¹ From P.G.T. 8-B & 8-C added vide Not. No. EXN-(F)18-2/90 dated 19-9-90 published in R.H.P. Extra.,dated 19-9-90,p. 1966-1989 w.e.f 1.10.90.

P.G.T . 8-C

(See rule 17-A of the Himachal Pradesh passengers and Goods taxation Rules, 1957)

1. Name of the owner
2. Registration No.
3. Month and year to which the return relates
4. ¹[Total amount of tax/surcharge determined under ²[sub-rule (1) or (1-A)] of rule 9 read with sub-rule (2) of rule 9 and rule 9-A
.....]
5. Amount of instalment payable
.....
6. Number of treasury receipt with date, vide which the tax was deposited
.....
.....
7. ³[The amount of tax/surcharge determined under sub-rule (3) of rule 9, read with rule 9-A
.....]
8. Number of Treasury receipts, vide which the tax referred to under column 7 was deposited
.....
9. Remarks.
Place
- Dated Signature of the owner].
.....

¹ Subs. vide Not No. EXN-F(18)1/96-Pt-I, dated 14.03.1997, published in R.H.P. Extra., dated 15.03.1997, P. 902-915 w.e.f. 1.4.1997.

² Subs. for the word "sub-rule(1)" vide Not No. EXN-F(18)1/96.V., dated 4.8.1997, published in R.H.P. Extra., dated 4.8.1997, P. 2962-2965, w.e.f. 1.4.1997.

³ Subs. vide Not. No EXN-F(18)1/96-Pt.-I, dated 14.3.1997, published in R.H. P. Extra., dated 15.3.1997, P. 902-915 w.e.f 1.4.1997.

¹[P.G.T. 9-CHALLAN]

(See rules 9-C(2), (3) and (4), (19) and 21)

(to be attached by the owner with the return or application)

PASSENGERS AND GOODS TAX

Invoice of the tax paid into treasury/Sub-Treasury and credited under head of account 0042-Taxes on Goods and Passengers under the Himachal Pradesh Passengers and Goods Taxation Act, 1955

Name of month

Last date of payable

By whom Tendered	(i) Name, and address of owner on whose behalf Money is paid. (ii) Registration certificate No.	Payment on account of	Amount
		103- TAX COLLECTIONS PASSENGERS TAX 01- RECEIPTS FROM PASSENGERS TAX 02- SURCHARGE ON PASSENGER TAX 03 PASSENGER TAX STAMPS 04- RECEIPTS FROM PENALTY 104- TAX COLLECTION FROM GOODS 01- RECEIPT FROM GOODS TAX 02-RECEIPT FROM ADDITIONAL GOODS	
TAX:			
TAX.			
		800- OTHER RECEIPT: 01- MISCELLANEOUS RECEIPTS 02 – REGISTRATION FEES Total	

Dated the 19 .

Signature of owner.

Amount received

Treasury Accountant

Assessing Authority

..... District

Treasury Officer. _____

Sub-Treasury Officer _____

Treasurer.

Stamp of Treasury,

Note.-(1) Signature of the Clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the owner for voluntary deposits.

(2) To be filled in quadruplicate. First copy to be retained by the Treasury, Second copy to be sent by the Treasury officer to the Assessing Authority and remaining third and fourth copies to be returned to the person making the payment, for enabling to attach the third copy to the return to be furnished by him.

1 Form P.G.T. 10 subs. Vide Not. No. EXN-(F) 18-2/90 dated 19-9-90, published in R.H.P. Extra., dated 19-9-90, P.1966-1989 w.e.f. 1.10.90 again subs. vide Not. No. EXN-F (18)1/96-Pt.-1, dated 14-3-1997, published in R.H.P. Extra, dated 15-03-1997, P.902-915 w.e.f. 1-4-1997.

“PGT 9-A-e-Challan
[See rule 9-D(2) and (3)]
PASSENGER AND GOODS TAX

Credited under the Head of Account 0042-Taxes on Goods and Passengers-sub Head-104-01-Receipts from additional Goods Tax under the Himachal Pradesh Passenger and Goods Taxation Act, 1955.

	Name and Address of the Person/Receiver/Dispatcher Authorised to collect and deposit the tax under section 4-A of the Act	Quantity of the goods received/dispached during tax period	Head-0042 Sub Head-10401-AGT	Amount
1	2	3	4	5

Certified that all particulars given above are correct.

Online Payment Through Internet Banking <<Bank Name>> <<Collecting Branch Name>>
--

**FORM P.G.T. 10
NOTICE**

(See Rule 21 and 29-A(1) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Office of the Assessing Authority,
.....District.
No.....Dated.....

To

.....

Whereas-

- (a) You an owner registered under certificate No. of..... Districts have,-
- (i) furnished the return in Form P.G.T. 8-A for the month/quarter/year ending theday of19.....
 - (ii) not furnished the return in Form P.G.T. 8-A for the month/quarter/year ending the day of19.....and not paid the tax/surcharge for the.....month(s).....of.....19.....
- (b) I am satisfied that during the aforesaid period(specify) you-
- (i) were detected committing evasion of tax under the Act during the period for which the returns have been furnished as per details given here in below:-

Sl. No.	Particulars of evasion detected.
---------	----------------------------------

(ii) have filed incomplete or incorrect returns, or

(iii) have made un-reasonably low payment of tax with an obvious intent or suppressing the turnover of fair and freight, in respect of passengers carried or goods transported, and without reasonable explanation, in column (6) of the return in Form P.G.T. 8-A.

- (C) I am satisfied on information which has come in to my notice that you have been liable to pay tax/surcharge under the Himachal Pradesh Passengers and Goods Taxation Act, 1955 in respect of the period commencing on and ending withbut you have willfully failed to apply for registration under section 9(1) of the said act and it appears to me to be necessary to make an assessment under sub-section (4) of section 9-B read with rule 29-A of the Himachal Pradesh Passenger and Goods Taxations Rules, 1957 in respect of the above mentioned period and all subsequent periods.

2. Now, therefore, you are hereby informed that the returns filed by you in Form P.G.T. 8-A are hereby rejected.

3. Consequently, it is proposed to frame the assessment of tax and sub charge payable by you in respect of motor vehicle(s)..... on the basis of the evidence/information available on record in regard to.-
- (a) detection reports.....;
- (b) the length of the route on which you motor vehicle(s) is permitted to be plied;
- (c) seating/loading capacity of the motor vehicle; and
- (d) other evidence..... as follows:-
- | | | |
|------------------------------------|---|---------|
| A. Aggregate fair/fright estimated | : | Rs..... |
| B Tax | : | |
| Rs..... | | |
| C Surcharge | : | Rs..... |
4. In addition to above, it is also proposed to impose the penalty under section 9-B (5/14-A.)
5. You are hereby directed to attend in person or by an agent at (place)on (date).....at (time).....and are hereby afforded an opportunity for any objection which you may wish to prefer against the proposed assessment and to show cause on that sate and that time why in addition to the tax/surcharge to be assessed on you, a penalty not exceeding Should not be imposed upon you under section 9-B(5)/14-A of the said Act.
6. In the event of your failure to comply with this notice, I shall proceed to issue the final order of assessment of tax/surcharge and penalty accordingly without any further opportunity to you and to recover the demand raised from you.

Signature.....
 Assessing Authority.
District.

(Seal of Assessing Authority)

Dated.....

Note.- Strike out whichever is not applicable.]

¹[P.G.T. 11]

NOTICE OF DEMAND

(See Rule 9 (2) and 22 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Office of the Assessing Authority,
District.
 No.....Dated.....

To

.....

You are hereby informed that the amount of tax, surcharge or/and penalty payable by you has been determined/assessed as under:-

A. Tax determined/assessed	:	Rs.....
B. Surcharge determined/assessed	:	Rs.....

1 Form P.G.T. 11 subs. Vide Not. No. EXN-(F) 18-2/90 dated 19-9-90, published in R.H.P. Extra., dated 19-9-90, P.1966-1989 w.e.f. 1.10.90.

C. Penalty imposed : Rs.....
 Total of A, B and C : Rs.....
 Net amount due : Rs.....

You are hereby directed to pay the sum of Rs..... (in figures) rupees(in words) into

Treasury
 Sub-Treasury
 State Bank of India

at (place).....on or before (date) And furnish the receipt in proof of payment to this office on or before (date)..... Failing which the said sum will be recoverable from you as arrears of land revenue.

2. You are hereby directed to pay in the aforesaid manner the amount determined under rule 9 inequal instalments and each instalment is to be paid on or before the 7th day of the month following the month to which the payment relates.

3. A challan in Form P.G.T. 9 is enclosed for the purpose.

(Seal) Signature.....
 Assessing Authority
 Dated.....District

Note.- Words which are inapplicable be struck off.]

P.G.T. 12
NOTICE OF RE-ASSESSMENT

(See Rule 29 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

No..... District
 Dated.....

To

WHEREAS, in consequence of definite information in my possession i have reasons to believe that the amount of ¹[tax and surcharge] assessed the year/ period ending the19 has been assessed/ escaped assessment.

1[Subs. for the word "tax" vide Not No. EXN-F(18)1/96 dated 14.03.1997 published in R.H.P. Extra., dated 15.03.1997, P. 902-915 w.e.f. 1.4.1997.

I, therefore, propose to re-assess the said ¹[tax and surcharge] that has been under assessed/escaped assessment.

I, hereby require you to show cause by the (date)why the contemplated action should not be taken in your case and produce or cause to be produced on the said date, at (time) at(place), the relevant accounts and documents for my inspection.

(Seal of the Assessing Authority)

Date19

.....

Signature, Assessing Authority,

.....district.

.....

¹[P.G.T.-12-A

REGISTER OF APPLICATION FOR REFUND

(See rule 13 of the Himachal Pradesh Passenger and Goods Taxation Rules, 1957)

Year

.....District

1. Serial No.
2. Name and Address of the applicant.
3. Registration number of the applicant.
4. date of application for refund
5. date of order of assessment or where an appeal was preferred, the date of passing of order by the appellate authority.
6. Period of assessment for which refund is claimed.
7. Amount of refund applied for,
8. Amount, if any, ordered to be refunded.
9. Name and designation of the officer allowing the refund.
10. Method of refund.
11. Number and date of issue of refund voucher or refund Adjustment.
12. Signature of the Officer issuing order.
13. Date of encashment.
14. Remarks.

.....

¹ Subs. for the word "tax" vide Not. No EXN-F(18)1/96 dated 14.3.1997 published in R.H.P. Extra., dated 15.3.1997, P 1997-915 w.e.f. 1.4.1997

² From P.G.T -12-A and P.G.T -12-B ins. vide Not No. EXN-(F) -18-2/90 dated 19.9.1990 published in R.H.P. Extra dated 19.9.1990, P. 1966-1989 w.e.f. 1.10.90.

P.G.T.-12-B
REFUND PAYMENT ORDER

(See rule 13 of the Himachal Pradesh Passengers and Goods taxation Rules, 1957)

Book No. Voucher No. Book No.Voucher No.....

Government of Himachal Pradesh.
Refund Order

Order for refund of tax
Refund payable to
State
Assessment order No.for
date
The year
Date of order directing refund
Amount of refund
Number in Demand and Collection
Register showing collections of
Patiala
amount regarding which refund
is made.....
.....
Date of deposit of amount
Name of treasury/ sub-Treasury in
.....)
which deposited
.....
.....

Total amount deposited out of which
Refund is ordered.

Signature of Assistant Excise and
Taxation Commissioner, Incharge of
the District
Signature of recipient of the Voucher
.....

Refund Order
Order for refund of tax
Payable at the State Bank of India/
Bank of Patiala within three months of
of issue.

To
The Officer Incharge,
State bank of India/ State bank of

1. Certified that with reference to the
assessment order no
of for the year
a refund of Rs. (Rupees
is due to

2. Certified that the tax concerning
which this refund is ordered has been
credited in the treasury on
..... under the
Head.....

3. Certified that no refund order
regarding
The sum now in question has
previously been
Issued and this order of refund has
been entered in the original file of
assessment under my signature.

4. Please pay to the sum of Rs.
(Rupees
.....
..)

Date of encashment in the state State
Bank of India/ State Bank of Patiala..

on account of the above refund.

.....

Place

Date

Note.- A note to this effect has been
Kept in the Demand and Collection
register to avoid double payment.

(Signature with seal),
Assistant Excise & Taxation
Commissioner,
Incharge of the District

(Signature with seal),
Assistant excise & taxation Commissioner
Incharge of the District

Received payment
Rs.only

Claimant's signature
Officer Incharge Bank,
date]

Date

.....

FORM P.G.T. 13

(See Rule 12 of the Himachal Pradesh Passengers and goods Taxation Rules, 1957)

Register of refunds and renewals of Transport tax Stamps..... District.

1	Serial No.	
2.	Date of application for refund or renewal	
3.	Name and address of the applicant	
4.	Number	Number and description of stamps.
5.	Description	
6.	Date of purchase of stamps	
7.	Date of spoiling of stamps	
8.	Authority for refund or renewal	
9.	Face value of stamps tendered for refund or renewal	
10.	Amount deducted at one anna in Re. In case to refund.	
11.	Amount of refund or renewal admissible	
12	Initial of clerk	
13	Net amount of refund allowed	
14	Value of stamps allowed to be renewed.	
15	Value of stamps returned in respect of which refund or renewal is refused.	
16	Value of stamps cancelled.	
17	Initials of assessing Authority.	
18	Signature of recipient of refund or renewal statement or of stamps of which refund or renewal is refused.	
19	Attestation by Clerk	

20	Number and date of letter with which application has been returned to the applicant.
21	Value of stamps destroyed
22	Date of destruction
23	Initials of Assessing Authority
24	Remarks

P.G.T. 14
REFUND STATEMENT

(See Rule 12 of Himachal Pradesh and Goods Taxation Rules, 1957)

Voucher No.

Approved for payment of Rupees..... (both in words and figures) and certified that the refund of value of stamps described below which has been allowed.

Clerk/Assessing Authority.
District

District

Name of applicant for	Description of stamps	Value of stamps (both in worlds and figures)	Date of application for refund	Authority refund
1	2	3	4	5

Received payment

.....

.....

Revenue stamp required for sum over
Rs. 20.

Pay Rupees(both in words and figures)

Dated19

Head Treasury Clerk

(Treasury Officer)

Dated

P.G.T. 15

REFUND STATEMENT

(See Rule 12 of Himachal Pradesh and Goods Taxation Rules, 1957)

Voucher No.

Approved for payment of Rs.(both in words and figures) and certified that the stamps described below being serviceable and fit for re-issue, have been deposited in the treasury.

Dated

Clerk/ Assessing Authority.

District

Name of applicant for	Description of stamps	Value of stamps (both in words and figures)	Date of application for refund	Authority refund
1	2	3	4	5

Received payment
Revenue stamp required for sum over

Rs. 20.
Pay Rupees(both in words and figures)

Dated19

Head Treasury Clerk (Treasury Officer)

District

(For use. in Audit Office only)

Amount verification in the plus and minus memo

Admitted Rs.

Objected to Rs.

Auditor

Superintendent.

RENEWAL STATEMENT

(To be submitted to Audit Office in original along with monthly Plus and minus memo. of stamps)

(See Rule 12 of Himachal Pradesh Passenger and Goods Taxation Rules, 1957)

Voucher No.

Approved for payment of Rs.(both in words and figures) and certified that the stamps described below the renewal whereof has been allowed, have been destroyed/ have been deposited inthe double lock of the Treasury.

Dated

Clerk/ Assessing Authority.

District

Name of applicant	Description of stamps tendered for renewal	Value of stamps in words and figures
1	2	3

Date of Application for Renewal	Authority for renewal	Description of fresh stamps to be issued	Value
4	5	6	7

_____ issued fresh stamps (described in column 6 above) of the value of Rs.(both in words and figures).

Dated

Treasury officer.

Head Treasury Clerk.

District

Fresh stamps for the value if Rs. (in worlds and figures) received.

Signature of recipient.

Dated

.....
P.G.T. 17

(See Rule 12 of Himachal Pradesh Passenger and Goods Taxation Rules, 1957)

The Stamps described below have been submitted by

A licenced stamp vendor, for grant of refund of their value/ renewal. The stamps being serviceable and fit for re-issue are sent herewith to the Treasury officer for deposit in the main store under double lock in the treasury.

Dated.....

Assessing Authority.

Dated

.....

Head Clerk

Name of applicant	Description of stamps tendered	Value
1	2	3

To

The Treasury Officer,

.....

No dated

Certified that the stamps described above, of an aggregate value of Rs.(both

In words and figures) have been deposited in the strong room of the treasury and brought on to the double lock registers.

Dated

Treasurer.

Head Treasury Clerk.

Treasury Officer

To

The Collector,

Nodated

.....
P.G.T 18

PENALTY RECEIPT

(See Rule 12 of Himachal Pradesh Passenger and Goods Taxation Rules, 1957)

No Book No.
Place
Dated

Received a sum of Rs.(In figures).....(in words)from Shri, in cash, on account of penalty under rule 11(2) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957. This receipt is valid for this journey only.

.....
.....

(Signature and Designation of the Inspecting Officer).

.....

P.G.T. 19

REGISTER OF PENALTY RECEIPTS

(See Rule 12 of Himachal Pradesh Passenger and Goods Taxation Rules, 1957)

Year19 District/ Circle.

1. Serial Number.
2. Date
3. Name of the defaulting passengers.
4. Name of inspecting officer who recovered the penalty.

5. Amount of penalty recovered.

6. Number of receipt in Form P.G.T. 18.

7. Date of deposit into the treasury and No. of treasury receipts.

8. Initials of the Assessing Authority.

9. Remarks.

.....

P.G.T. 20

[See Rule 17(1) of the Himachal Pradesh Passengers and Goods taxation Rules, 1957]

(Register to be maintained by owners of contract carriages paying passenger ¹[tax and surcharge] in cash except those who pay ¹[tax and surcharge] in lump sum)

Vehicle No.

Registration No.

Sr. No	Date of the Journey	Particulars of the journey			Signature of passenger/hirer
		Place of start	Place of destination	Amount of fare paid	

Notes:- 1. Entries in this register shall be made in ink.

II. the owner shall page mark the register and obtain from the Assessing Authority on the first page of the register a certificate as to the number of pages contained in the register.

1 Subs for the word "tax" vide Not. No EXN-F(18)1/96-Pt.-I dated 14.3.97, published in R.H.P. Extra., dated 15.3.1997, P. 902-915 w.e.f. 1.4.97.

2 Subs. for the word "tax" vide Not. Not. EXN-F(18)1/96-Pt-i dated 14.3.97 published in R.H.P. Extra., dated 15.3.1997, P. 902-915 w.e.f. 1.4.97.

III. The owner shall get each page of the register countersigned by an officer of the Excise and Taxation Department not below the rank of a Taxation Inspector.

¹[P.G.T. 21

PASSENGERS AND GOODS TAX COLLECTION RECEIPT

(See² {rule 9-C (4) (5) and (6) and 19(2) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Book No..... Serial No

Place Date

Name of the officer

District.....

1. Number of Vehicle.....
2. Name of the owner.....
3. Registration No. (if any) and District.....
of registration under the Himachal Pradesh Passengers and Goods Taxation Act, 1955.

³[4. Particulars of payment:

Period —

Month/Quarter/Day	(i) Passenger	..	
Rs.....	tax		
	(ii) surcharge	..	Rs.....
	(iii) Goods Tax	..	Rs.....
	(iv) Additional Goods		
		Tax	..
Rs.....			

Description of Weight/
Goods transported volume

1 Form P.G.T.-21, P.G.T.-24 added vide Not. EXN-(F)-18-2/90 dated 19.9.1990 published in R.H.P. Extra., dated 19-9-1990, p. 1966-1989 w.e.f. 1-10-90.

2 Subs. for the words, figure and sign "rule 19(2)" vide Not. No. EXN-F(18)1/96-Pt.-1, dated 14-3-97, published in R.H.P. Extra., dated 15-3-97. P. 902-915 w.e.f. 1-4-1997.

3 subs. Vide Not. No. EXN-F(18)2/96-Pt.-1, dated 14-3-97, published in R.H.P. Extra., dated 15-3-97, P. 902-915 w.e.f. 1-4-97.

(v) Penalty .. Rs.....

Total ..

Amount in
words.....

Signature of the persons
tendering the payment

Signature of the Officer receiving the
payments.

**¹[FORM P.G.T.- 21-A
[See rule 9-D(1)]**

CERTIFICATE IN ORIGINAL/DUPLICATE/TRIPPLICATE/QUASRUPLICATE

Serial No..... Date.....
Time.....

1. Name and address of the person authorized.....
To collect the tax under section 4-A of the Act.....
2. Name and address of the person-in-charge or
The driver of the motor vehicle in or on which
Goods are to be transported, as the case may.....
Be, along with registration number of the
motor vehicle, if any
3. Details of transaction:-
(i) Weight/quantity of goods
(ii) Destination to which goods were dispatched.
(iii) Distance covered/being covered from
..... to (in Kilometers)
.....
4. Amount of tax collected from the person-in-charge or the driver of the motor vehicle in (in words).....
or on which goods are to be transported, as
the case may be.

Signature of the person authorized to collect
the tax and deposit the same in to the
Government Treasury.]

¹From P.G.T.-21-A ins. Vide Not EXN-F (6)3/2006, dated 24-11-2006, published in R.H.P. Extra., dated 11-12-2006, p. 8047-8051.

**P.G.T.- 22
ABSTRACT OF PAYMENT RECEIVED IN FORM P.G.T.21**

(See Rule 19-A(3) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Serial No.	Receipt No. of P.G.T.-21	No. of vehicle	District in which registered	Amount Received	T.R. No. and date of deposit into the Government Treasury
1	2	3	4	5	6

Signature of the officers.

- Note.-1. The detailed account of receipts issued in Form P.G.T. 21 shall be maintained in this form.
2. At the end of each month, a copy of the abstract shall be prepared by the concerned Excise & Taxation Inspector and Officer In-charge shall forward the same along with the duplicate foil of the receipt in Form P.G.T. 21 invariably before the 7th of the following month to the Assessing Authority of the concerned district(s) in which the vehicle is registered under the Himachal Pradesh Passengers and Goods Taxation Rules, 1955.

.....

¹[REGISTER IN FORM P.G.T. 22-A
[See rule 9-C(6)]

Sl. No.	Name of consignor	Name of consignee
1.	2.	3.

¹From P.G.T.-22-A ins. Vide Not. No. EXN-F (18)1/96-Pt-I, dated 14-3-97, published in R.H.P. Extra., dated 15-3-97, P. 902-915 w.e.f. 1-4-97.

Name of the person in-charge or the Driver and motor vehicle No. 4.	Time of crossing at the check-post or barrier or place of inspection. 5.
--	---

-	
---	--

-	
---	--

Description of the goods transported 6.	Weight/Quantity/Volume of goods transported. 7.
--	--

	-
--	---

	-
--	---

Amount of additional goods tax or penalty paid
8.

-

-

-

Receipt in Form P.G.T. 21 or Challan In Form P.G.T. 9 (No. and date) along with the name of the district, place and the check-post or barrier 9.	Remarks. 1.0
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P.G.T. 23
DAILY COLLECTION REGISTER

(See rule 19-A of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

.....District.

Date	Name and Address of owner	P.G.T.-2 number and vehicle No.	Period to which payment pertains	Number and date of treasury challan
1	2	3	4	5

—

Collection on account of

Passenger Tax	Goods tax	¹ [Additional Goods Tax 7-A]	Surcharge	Penalty	Registration fee
6	7		8	9	10

Account of

Other Total Fees	Signature of the concerned clerk	Initial of Supdt.	Remarks
11	12	13	15

Note.- This register shall be maintained by the Clerk, Passenger and Goods Taxation and entries shall be attested by the Superintendent.

¹ Column 7-A ins vide Not. No. EXN-F(18)1/96-Pt.-I, dated 14-3-97, published in R.H.P. Extra., dated 15-3-97, P. 902-915 w.e.f. 1-4-97.

P.G.T. 24

DEMAND AND COLLECTION REGISTER

(See rule 19-A of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Sl No.	Name and address of the owner	Registration certificate No. of the vehicle.	Balance of the previous year	Month	Tax and Surcharge		Total of Col. 6 (a) and (b)
					Passengers/Goods tax T.R. No. and date (a)	T.R. No and date (b)	
1	2	3	4	5	6		7
				April May June July August September October November December January February March Total			

Amount of tax and surcharge assessed and penalty imposed				Total of Columns 8(a) to (d)	Recoverable amount from column 7 and 9	Recovery (from Column 10 T.R. No. and date	
Tax	Surcharge	Penalty If any imposed	Other fee				
a	b	c	b	8	9	10	11

Refund, if any, allowed	Balance amount to be recovered at the end of the year	Signature of the concerned clerk	Initials of the Supdt.	Initial of the Assessing Authority	Remarks
12	13	14	15	16	17

Monthly return for the month

1. Name and address of the person/Dealer/manufacturer/Dispatcher

Authority to collect and deposit the tax

Under section 4-A of the Act.
.....

2. Quantity of goods sold/dispached during Name of Quantity/Goods

The month

3. Number of dispatches during the month with

Distance covering:- Amount of tax involved

Less than 250 Kms.

More than 250 Kms.

For distance for distance less than 250

more than Kms. 250 Kms.

4. Total tax payable and collected during

Payable collected

the month

5. Tax deposited during the month

Rs.

6. Details of deposit of tax collected

Amount	T.R. No.	Date
--------	----------	------

1.....
--------	-------	-------

2.
---------	-------	-------

3.
---------	-------	-------

4.....
--------	-------	-------

Serial Number of get pass issued from

.....to

Certified that a total amount of Rs.(in words) has been collected during the month of as per details attached and deposited into the Government Treasury as per amount Treasury Receipt and date given above.

Signature and stamp of person authorized to
Collect the tax and depositing the same.

.....

"FORM pgt-25-A

[See rule 9-D(2)]

1. Return for the tax period.....
2. Name and address of the person/dealer/manufacture/dispatcher and or receiver authorized to collect and deposit the tax under section 4-A of the Act.....
3. Tin No.
4. Details of tax collection on goods received during the tax period:

Sr. no.	Commodity	Qty received from distance up to 250 kms	Rate	Amount of tax payable under (col 3 and 4)	Qty received from distance more than 250 kms	Rate	Amount of Tax payable under (Col. 6 and 7)	Total Tax payable (Col. 5+8)
1	2	3	4	5	6	7	8	9

5. Total amount of tax payable on goods received during the tax period Rs.....
6. Details of tax collection on goods dispatched during the tax period:-

Sr. no.	Commodity	Qty dispatched from distance up to 250 kms	Rate	Amount of tax payable under (col 3 and 4)	Qty dispatched from distance more than 250 kms	Rate	Amount of Tax payable under (Col. 6 and 7)	Total Tax payable (Col. 5+8)

7. Total amount of Tax payable on goods dispatched during the tax period Rs.
8. Gross amount of tax payable on all receipts and dispatches i.e total amount of paras 5+7 above= amount of tax collected during the tax period =Rs.
9. Details of deposit of tax collected:-

Amount TR No. Date.....
 Amount TR No. Date.....
 Amount TR No. Date.....

10. Certified that a total amount of Rs. (in words.....) has been collected during the tax period of as per details attached and deposited into the Government Treasury as per TR N. and date given above.

Dated.....

Name, Signature and Stamp of
 person authorized to collect
 the tax and deposit it.

**¹[FORM P.G.T. 26
[See rule 9-E(2)]
NOTICE FOR SCRUTINY OF RETURNS AND ASSESSMENT ETC.**

To

M/s

.....

.....

Whereas-

- (a) You , being authorized by the Government under section 4-A of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 to collect and deposit tax under the Act ibid, duly registered with this Department under Registration Certificate No. in District have not furnished the monthly return(s) specified under rule 9-D(4) for the month of the financial year
- (b) I am not satisfied that the returns filed by you for the periodare correct and complete.
- (c) I am satisfied from the information which has come into my possession that you have paid less tax than that which was collected under section-A of the Himachal Pradesh Passengers and Goods taxation Act, 1955 for the period commencing onand ending with

You are, therefore, hereby directed to attend in person or through an agent duly authorized by you at (Place) on (date)(time) and to produce or cause to be produced, at the said date, time and place, the relevant documents for the purpose of assessment together with any objection which you wish to prefer and any evidence which you wish to adduce in support thereof.

In the event of your failure to comply with this notice, I shall proceed to take cognizance under section 4-A(3) of the Act ibid.

(Signature)
Assessing Authority,
.....District.

(Seal of Assessing Authority).

Dated]

¹[Authoritative English text of this Department Notification no. EXN-(6)2/2004-PF, dated the 14th June, 2007 as required under Clause (3) of Article 348 of the constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, the 14th June, 2007

EXN- F(6)2/2004-PF.- In exercise of the powers conferred by sub-rule(1) of rule 9-D of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957, the Governor of Himachal Pradesh is pleased to authorize the following persons for carrying out the purposes of sub-rule(1) of rule 9-D of the rules ibid namely;--

PART-A

1. M/s Winsome Textile, I industrial Area Baddi, Distt. Solan(H.P.)
2. M/s Birla Textile, sai Road, Baddi, Distt. Solan(h.P.)
3. M/s Vardhman Group, Sai Road Baddi,Distt. Solan (H.P.)
4. M/s Nirmal Spinning, Baddi, Distt. Solan(H.P.)
5. M/s Deepak Spiner , baddi, Distt. Solan(H.P.)
6. M/s Pooja Coatspin, Nalagarh, Distt. Solan(H.P.)
7. M/s g.C. Fiver, Nalagarh, Distt. Solan(H.P.)
8. M/s G.P.I Ltd Nalagarh, Distt. Solan
9. M/s Shivalik Fiber, Nalagarh, Distt. Solan (H.P.)
- 10 M/s Delux Enterprises, Nalagarh, Distt. Solan(H.P.)
- 11 M/s Deepak Cosmo Ltd., Nalagarh, Distt. Solan (H.P.)
12. M/s Shri Nigam Silk Mill Khera, nalagarh, Distt. Solan(H.P.)
13. M/s Sidhartha Super Spinning Mill, Khera, Nalagarh, Distt. Solan(h.P.0
14. M/s Him Chem (P) Ltd. Khera, Nalagarh, Distt.
15. M/s Emm Text Ltd., Jagat Khana, Nalagarh, Distt. Solan(H.P.)
16. M/s Pashupati Spinning & Weaving Mill Ltd. Kala-Amb, Distt. Sirmour (H.P.)
17. M/s Malwa Spining Mill, Patrian, Paonta, Distt. Sirmour(H.P.)
18. M/s Rainbow Threads, Nurpur,Distt. Kangra(H.P.)
19. M/s Dev Bhumi Spining & Weaving Mills, Shamshi, Distt. Kullu(H.P.)
20. M/s Mahant Woolan Mills, Hurla, Distt. Kullu(H.P.)

21. M/s Kullu Valley Wool Spining & Weaving Mills Shamshi, Distt. Kullu (H.P.)

22. M/s Monika Trading & Allied Industry, Shamshi , Distt Kullu (H.P.)

PART-B

1. M/S Atul Casting Pvt. Ltd., Village Dadi-Kanya, Tehsil Nalagarh, Distt.Nalagarh, Distt. Solan (H.P.)

2. M/s Shri kangra Steel Pvt. Ltd., Village Kirpalpur, tehsil Nalagarh, Distt. Solan (H.P.)

3. M/s Nalagarh Steel Rolling Mills, Village Dadi-Kanya, Tehsil Nalagarh Distt. Solan (H.P.)

4. M/s Aar Aar Casting, Barotiwala, Distt. Solan (H.P.)

5. M/s Friends Alloys, Village Bated, Post office Barotiwala, Distt. Solan (H.P.)

6. M/s jay Aar Steel, Village Katha, baddi, Distt. Solan(H.P.)

7. M/s Shri Rama Steel Pvt. Ltd., baroriwala, Distt. Solan (H.P.)

8. M/s Gilvert Ispat, Village Burawala, barotiwala, Distt. Solan(H.P.)

9. M/s jai Jawala steel Pvt. Ltd., Barotiwala Distt. Solan (H.P.)

10. M/s Mountain Steels, Village Burawala, barotiwala, Distt. Solan (H.P.)

11. m/s Kundlas Loh Vdyog, village Kunjhal, barotiwala, Distt. Solan (H.P.)

12 M/s Radiant casting, Bhatoli, Baddi, Distt. Solan (H.P.)

13 M/s Shri Sidhi Vinayak tor Pvt. Ltd., Near Chikni-pul, Village Nangal, Nalagarh, Distt. Solan (HP)

14 M/s Bhakshi Wire Products, Lodhwan, Tahsil Nurpur, Distt. Kangra (HP)

15. M/s United Wire Products, Lodhwan, Tehsil Nurpur, Distt. Kangra (HP)

16. M/s Pathankot Wires Lodhwan, Tehsil Nurpur, Distt. Kangra (HP)

17. M/s Brijson Net Reat, Bhadroya, Tehsil Nurpur, Distt. Kangra (HP)

18. M/s Brijson Wire Products, Rehan, Tehsil Nurpur, Distt. Kangra (HP)

19. M/s Panico Industries, Mohtli, tehsil indora, Distt. Kangra(HP)

20. M/s Sood Steel Industries Pvt. Ltd., Kandrori, tehsil indora, Distt. Kangra(HP)

21. M/s Pratap Industries, Mohtli, Tehsil indora, Distt. Kangra (HP)

22. M/s Pratap Wire India (P) Ltd., Mohtli Indora, Distt. Kangra (HP)

23. M/s P.M. industry, Mohtli, tehsil Indora, Distt. Kangra (HP)

24. M/s Pee Cee Wires, Mohtli, Tehsil indora, Distt. Kangra (HP)

25. M/s TCM Steels (india), Surajpur , Tehsil Indora Distt. Kangra (HP)

26. M/s Tara Industry, Surajpur, Tehsil Indora, Distt Kangra (HP)
27. M/s Himachal Wire Industry Pvt. Ltd., Dmtal, Tehsil Indora, Distt. Kangra(HP)
28. M/s Himachal Steel and Wire, Damtal, Tehsil Indora, Distt. Kangra (HP)
29. K.K. Steel and Wires, Damtal, tehsil indora, Distt. Kangra (HP)
30. M/s Vishal Wire Products, Mohtli, Tehsil indora, Distt. Kangra(HP)
31. M/s Accurate Wire products Mohtli, Tehsil indora, Distt. Kangra (HP)
- 32 M/s Saboo tor Pvt. Ltd., Kala Amb, Tehsil Nahan Distt. Sirmour (HP)
33. M/s H.M. Steel Ltd., Village Johron, Trilokpur-Road, Kala Amb, Tehsil Nahan, Distt Sirmour(HP)
34. M/s Ganpati Concast. (India) Ltd. Trilokpur-Road, Kala Amb, tehsil Nahan, Distt. Sirmour(HP)
35. M/s J.B. Rolling Mills (P) Ltd., Village Johron, Kala Amb, Tehsil Nahan, Distt. Sirmour (HP)
36. M/s Neel Kanth Ispat Udyog (P) Ltd., Village Johron, Kala-Amb, Tehsil Nahan, Distt. Sirmour (HP)

PART-C

Any other person duly authorized by the persons specified in Part-A and Part-B above, selling or causing or authorizing to cause dispatch for transport of goods specified i Schedule-II appended to the Act from his premises for carriage by road, to collect the amount of tax payable under the Act by a person in- charge or the driver of motor vehicle in on which goods are to be transported as the case may be.

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**GOVERNMENT OF HIMACHAL PRADESH
EXCISE AND TAXATION DEPARTMENT**

No. EXN-F(6)2/2004-PF

Dated; Shimla-171002

14-4-2008

In exercise of the powers conferred by sub-rule 9-D of Himachal Pradesh Passengers and Goods Taxation Rules, 1957, the Governor of Himachal Pradesh is pleased further to direct that in this Department Notification No. EXN-F(6)2/2004-PF dated 14th June, 2007 published in Rajpatra, extra-ordinary dated 2-7-2007, the following amendment shall be made, namely:-

Amendments

The existing entry No. "36" in Part-B shall be deleted, and thereafter the following new entries shall be added namely:-

36. M/s Valley Iron and Steel (P) Ltd. Rampur Majri, P/o Dhaulakuan, Paonta Sahib.
37. M/s Himachal Special Steel (P) Ltd. Ind. Area Paonta Sahib.
38. M/s Amba Shakti Ispat (P) Ltd. Kala Amb.
39. M/s J.A. Alloys Trilokpur Road Kala Amb.
40. M/s Parwati Steel Ltd. Kala Amb.
- 41 M/s Aditya Industry, Kala Amb.
42. M/s Ambika Alloys Trilokpur Road, Kala Amb"

By order,

Pr. Secretary (E&T) to the
Government of Himachal Pradesh

Endst No. EXN-F(6)2/2004-PF

Dated: Shimla-171002,

17-4-2008

Copy forwarded to the following for information & necessary action please:-

1. The Controller, Printing & Stationery, Himachal Pradesh, Shimla-171005 with the request to publish the notification in the Rajpatra, HP (Extra-ordinary).
2. The Excise & Taxation Commissioner, H.P. Shimla-171009 with 100 spare copies.
3. All the Addl./ Deputy/ Asstt. Excise & Taxation Commissioners and the excise & Taxation Officers in H.P.
4. Guard file/spare copies-10.

Spl. Secretary (E&T) to the
Government of Himachal Pradesh.

HIMACHAL PRADESH PASSENGERS AND GOODS TAXATION ACT, 1955

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