

**GOVERNMENT OF HIMACHAL PRADESH
EXCISE AND TAXATION DEPARTMENT**



**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

Simla-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 Governor 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 these rules;
- (e) "free luggage allowance" means the weight of personal luggage allowed to be carried free of charge in a stage carriage by a passenger 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) ²["treasury" means the Government Treasury or Sub-Treasury of a district or tehsil, as 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 the 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 is 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-

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.

² 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.

(i) assessing authority for the purposes of sections 3, 6, 9, 11

¹(*****)) and 21;

(ii) an officer of the Excise and Taxation Department not below the rank of ²[Excise and Taxation sub-Inspector] for the purposes of sections 13, ³[13A] and 14;

⁴[(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).]

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;

(d) accompanied by a treasury receipt of Re.1/- and

⁵[(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

¹ 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.

² 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.

³ 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.

⁴ 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.

⁵ 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.

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 ¹[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 Certificates 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 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 his 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

¹ 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.

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 kilometers 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.

(2) ³[Any alteration in the rates of fares and freights, routes, trips or scheduled kilometer] 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 passenger 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.

⁴[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. ⁵[Mode of determination and payment of tax in lump-sum.- ⁶[(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, ⁷[xxxxxxxxxxxxx], 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

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.

³ 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.

⁴ 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.

⁵ Rule 9 subs. vide Not. No. EXN-F(18)1/96-Pt-I, dated 24.3.1997, published in R.H.P. Extra dated 15-3-1997, p. 2962-2965, w.e.f. 1-4-97.

⁶ 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..

⁷ 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.

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 kilometers X average occupancy that is ¹[33] percent X rate of passengers tax X fare per kilometer.

Explanation.- 1.- In this formula ²[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 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

¹. 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.

². 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.

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:-

Number of seats X number of scheduled kilometers X ³[18] percent X rate of passengers tax X fare per kilometer.

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, ⁴[fourth, fifth and sixth] provisos 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 21 ;
 - (b) before determining the amount of tax in lump-sum under ⁵[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

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. Subrule (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.

³. 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.

⁴. Subs. for the words "fourth and fifth vide not. No. EXN-F(18)9/97, published in RHP. (extra) dated 18-11-1999 w.e.f. 1-7-1999.

⁵ 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 RHP. (extra) 4-8-1997 w.e.f. 1-4-1997.

as it may require on specific points ordinarily determine the lump-sum tax,-

¹[(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 kilometers 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 ²[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.

(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 ³[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 kilometers 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 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 of tax in respect of such vehicles under ⁴[sub-rule(1) or sub-rule (1-A) as the case may be].

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

²

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 . 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..

(5) The lump-sum amount of tax determined under ¹[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.

²[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 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.

³[(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)	⁴ [(a) Vehicles having loading capacity	Tax
	(i) between 30 quintals to 120 quintals) (six tyres)	Rs. 4000/- per annum and
	(ii) above 120 quintals (ten to eighteen tyres).	Rs. 7000/- per annum]
(b)	Rs. 2,100 per annum per vehicle having loading capacity between 20 and 30 quintals ;	

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 . 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..

³ 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.

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

- (c) Rs. 1,400 per annum per vehicle (Gattu) having loading capacity between 10 and 20 quintals ;
- (d) Rs. 700 per annum per vehicle (jeep, Station wagon or other type of vehicle) having loading capacity of less than 10 quintals ; and
- (e) Rs. 1,400 per annum for tractor plying with public carrier or private carrier permit when carrying goods which are not incidental to agriculture belonging to the owner:

¹[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 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 signatures.
- (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

¹ . 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.

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

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

(a) Premier/ Maruti Gypsy/ Maruti Van/ Maruti Car/ Jeep including Ambassador Car. Rs. 1,350/- per annum

(b) Contessa/ Maruti-1000/- NE-118 including any other indigenous Car of this Category. Rs.2,400/- per annum

(c) Imported Car Rs. 2,800/-per annum.]

²[(iii)xxxxxxxxxxxxxxxx:]

³[xxxxxxxxxxxxxxxx:]

(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).

⁴[(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 :

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 . 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.

³ . 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.

⁴ . Clause (c) subs. 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.

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) ¹[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, ²[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 ³[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 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 :

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.]

⁴[9-A. Mode of determination of payment of surcharge.- ⁵(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 educational institution bus, from the

¹. 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..

². Subs for the figure “1997” 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.

³. Subs. for the words “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..

⁴ 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 published in R.H.P. Extra., dated 15-3-1997, P. 902-915 w.e.f. 1.4.1997 and again subs. vide not. No. EXN-F(18)3/99 dated 5-5-2004 published in RHP (extra) dated 18-5-2004.

⁵ 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.

payment of surcharge.].

¹[(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).]

²**[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 payment of surcharge leviable under section 3-A of the Act.

³**[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. 9 all payments made to the prescribed authority under section 3-

¹ 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..

² 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.

³ 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.

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 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.]

¹[9-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 authorizing to cause despatch 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

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 RHP (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 RHP(extra) dated 2-7-2007.

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:

¹Provided 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 authorized person shall deposit whole of the amount of tax collected by him during the preceding fortnight to which the collection related into the Government treasury by means of a challan in Form P.G.T. 9-CHALLAN on or before 5th day of the following fortnight.

(3) The challan in Form P.G.T. 9-CHALLAN shall be filled up in quadruplicate in respect of each transaction and duplicate thereof shall be retained by the treasury; original shall be sent by the Treasury Officer to the Asstt. Excise and Taxation Commissioner or Excise and Taxation officer in-charge of the district and triplicate and quadruplicate shall be returned to the person depositing the tax so collected.

(4) The authorized person shall also furnish every month a return in Form P.G.T. 25 to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer-in-charge of the district within 5 days after the close of the month to which the collection pertains, alongwith the treasury challan in Form P.G.T. 9.

(5) The person-in-charge or the driver of the motor vehicle, as the case may be, shall on demand by tax authority produce the certificate in Form P.G.T. 21-A and on the production of the same no tax shall be payable under section 3-B of the Act.

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, alongwith all the relevant documents for the particular period, which is proposed to be taken for

¹ Proviso added vide notification No. EXN-F(6)/2004-PF dated 14-6-2007 Published in RHP (extra ordinary) dated 2-7-2007 P. 2654-2655.

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 alongwith 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

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.

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.

¹[**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 surcharge payable by such owner in a financial year, and may be paid in the following manner, namely:-

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

¹ 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.

(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 or 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.
- (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

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.

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 alongwith 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 acknowledgement 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 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.-
²[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

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.

² 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.

PAYMENT OF TAX OTHERWISE THAN BY STAMPS

17. Payment of tax by owners under ¹[sub-rule (6) of rule 9].- (1) Every owner who pays tax under ²[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:

³[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 which such payment relates, submit to the Assessing Authority a return in Form P.G.T. 8-A.

⁴[**17-A. Returns to be furnished by owners of stage carriage or a contract carriage.-** The owner of each stage carriage and contract carriage other than referred to in sub-rules (6) and (8) of rule 9, shall, on or before the 7th day of the month following to the month to which the payment of tax relates, submit to the Assessing Authority a return in Form P.G.T. 8-C.]

18. Returns to be accompanied by treasury receipts.- Every return furnished under rule ⁵[17 and 17-A] shall be accompanied by a Treasury receipt showing the amount of tax paid by the owner into the treasury.

⁶[**19. Payments to be made by challans, etc.-** (1) All payments except those mentioned in sub-rule (2) of this rule, shall be made by means of challan in Form P.G.T. 9. The challan Forms shall be obtainable free of charge at the office of the Assessing Authority.

⁷[(2) When the payments are not made under sub-rule (1), the owner of the motor vehicles under sub-rules (3), (6), (7) and (8) of rule 9, or the

¹ 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.

² 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.

³ 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.

⁴ Rule 17-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.

⁵ Subs. for "17" 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.

⁶ Rule 19 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.

⁷ Sub-rule (2) 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.

person-in-charge of the motor vehicle or the driver thereof may make the payments in cash at the office of the Assessing Authority of the district concerned or the prescribed authority or the officer-in-charge of the check-post or the barrier set up under section 14-B of the Act or to the inspecting officer where the motor vehicle is inspected by an officer under the Act. The officer receiving the payment shall issue a receipt in triplicate in Form P.G.T.-21. All payments received under this sub-rule shall be deposited into the Government Treasury by the officer receiving the same.]

(3) The account of the payments received in Form P.G.T. -21 and deposited into Government Treasury shall be maintained in Form P.G.T. -22 by the officer who received such payment provided that such account shall be got maintained by the officer-in-charge of the barrier or check post under his supervision when the payments are received at such barrier or check post.

(4) When the payment is received under sub-rule (2), the original copy of the receipt in Form P.G.T. -21 shall forthwith be given to the owner or incharge of the motor vehicle and the duplicate copy of the same shall be forwarded under a covering statement in Form P.G.T. -22 to the Assessing Authority of the district who issued the certificate of registration in Form P.G.T.-2. The third copy shall be kept in the office of the officer receiving the payment.]

¹**[19-A. Daily collection register.-** There shall be maintained in the 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) ²[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.

³**[21. Assessment.-** (1) If the Assessing Authority is satisfied that without requiring the presence of the owner or the production by him of any

¹ Rules 19-A and 19-B ins. vide Not. No. EXN-(F)18-2/88, dated 19-9-90 published in R.H.P. Extra., dated 19-9-90, P. 1966-1989 w.e.f. 1-10-1990.

² 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.

³ 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.

evidence that the tax has been correctly paid under sub-rules (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 returns 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 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 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:-

¹ Rule 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.

- (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 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.

(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.

³[**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)..... Re. 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

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 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.

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.

¹**[29. Re-assessment of tax or surcharge.-** If as a result of definite information received by him, the Assessing Authority discovers 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 misconception 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.

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 ²[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.

¹ Rule 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.

² Added by Not. No. Ex. 9-92/59, dated 7-2-1959, published in R.H.P. dated 7-3-1959, p. 230.

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
..... District
- (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	Route or routes or areas covered by the permit	Registration No. of vehicles	No. of trips up and down per day for stage carriers only	Remarks

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.

		charging separate freight distinct from the price of goods] as the case may be)				
1	2	3	4	5	6	7

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

12. Particulars of persons having interest in the business (in case of incorporated companies a list showing 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	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.

¹P.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
 (b) other places of business
5. Location of the garage(s)
 House No./Mohalla/Road

6. Number, date and nature of each permit held and the details of route or routes 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	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 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.

		customers on their own transport vehicle without charging separate freight distinct from the price of goods, as the case may be)				
1	2	3	4	5	6	7

(Seal)

Place

Assessing Authority

Date

..... 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 proforma 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 of treasury receipt/ P.G.T. 21 receipt, as the case may be	District and place of making payment	Initials of the Assessing Authority/ Excise and Taxation Officer with seal
1	2	3	4	5	6
19-19-	April/	First quarter			
	May/				
	June/				
	July/	Second quarter			
	August/				
	September/				
	October/	Third quarter			
	November/				
	December/				
	January/	Fourth quarter].			
	February/				
	March				

P.G.T. 3

APPLICATION FOR CANCELLATION OR AMENDMENT OF

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.

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 Rule 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.
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	Foil P.G.T. 4
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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.

PASSENGER TICKET (See rule 7 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)	PASSENGER TICKET (See rule 7 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)
Serial No..... Book No. Motor Vehicle No. From to Number of seats Class of accommodation Fare charged Rs. Freight charged Rs. ¹ [Tax and surcharge] charged Rs..... Total Rs. Date	Serial No..... Book No. Motor Vehicle No. From to Number 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.

COUNTERFOIL P.G.T. 4-A SEASON TICKET (See rule 7 (2) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)	Foil P.G.T. 4-A SEASON TICKET (See rule 7 (2) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)
Serial No..... Book No. Motor Vehicle No. From to Period for which valid Class of accommodation Fare charged Rs. Freight charged (if any) Rs.	Serial No..... Book No. Motor Vehicle No. From to Period for which valid Class of accommodation Fare charged Rs. Freight charged (if any) Rs.

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.

³ 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.

⁴ 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.

³ [Tax and surcharge] charged Rs.....	⁴ [Tax and surcharge] charged Rs.....
Total Rs.	Total Rs.
Dated	Dated.....
Signature of Owner.	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.....

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

.....

(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.

.....

Signature of Consignor

Signature of Owner

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

(b) Full name and address of the Consignee

.....

3. (i) Place of dispatch

(ii) Destination

4. Description of the goods consigned:

.....

5. Weight of goods consigned:

.....

6. (i) Freight charged Rs

(ii) Tax Rs.

Total Rs.

Signature of Consignor

Signature of Owner.

Date

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 Inspecting Officer)

1. Registration No. of the Vehicle.....

5. Weight of the goods consigned

.....

6. (i) Freight charged Rs.

(ii) Tax Rs.

Total Rs.

.....

Signature of Consignor Signature of Owner

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,
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

²**[FORM P.G.T. 5-B**

SURETY BOND

[See rule 10-A (1) (d) of the Himachal Pradesh Passengers and Goods

¹ Form 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.e.f. 1.10.1990.

² Form P.G.T. 5-B 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.

Taxation Rules, 1957]

KNOWN all men by 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 (hereinafter 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 words) (hereinafter referred 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 Act’) and indemnifying the Government against all loss, cost or expenses which the Government may, in any way, suffer, sustain or pay, by reasons of the omission, default 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, his/their executors, administrators and legal representatives of any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times 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 times 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 prescribed thereunder of the above-bounden, this bond shall remain with the Assessing Authority for twelve years from the occurring of any of the events aforesaid for recovery of any tax, surcharge 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 said 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 bond 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 followed 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, damages, 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 rights or remedies of the Government recover the said sum from us, jointly and severally, as an arrears of land revenue and/or 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 bond 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.

Signature of sureties

in the presence of witness.

(Name and complete address
of the witnesses)

(1) Signature

Permanent Address.

1.

(2) Signature

2.

Permanent Address]

P.G.T. 6

INSPECTION NOTE BOOK

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

(Title Page)

1. Name of 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 Vehicles 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.

(HEADING OF EACH PAGE OF INSPECTION NOTE BOOK)

Date of Inspection	Name and designation of the Inspecting Officer	Name of the driver or conductor or other employee of the owner on duty on the vehicle	Details of inspections
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	Remarks
----------------	---------------	--------------	---------

issued		owner	
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)

Name of Owner Registration No. Year

Denomination of stamps	Opening stock	Total number of stamps purchased during the month	Total of columns 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

Date

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/ receipt issued	Fare/freight charged or chargeable in respect of the tickets/receipts mentioned in column No. 2	Total amount charged or chargeable in respect of the tickets/receipts mentioned in columns 2 and 3
1	2	3	4

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

¹[P.G.T.8-A**RETURN**

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

¹ Form P.G.T.8-A subs. vide Not. No. EXN-F(18)1/96-VI., dated 18-9-1998, published in R.H.P. Extra., dated 19-9-1998, p. 3421-3422.

- (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 ...
- (vii) Serial number(s) of ticket(s)/ receipt(s) issued.....
- (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) was deposited
- (xii) Remarks]-

¹[P.G.T. 8-B

NOTICE

[See rule 9(2) (b) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Office of the Assessing Authority
 District
 No. dated

To

.....

¹ Form 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.

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 by 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:

.....
.....

P.G.T. 8-C

RETURN

(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
- ¹[4. 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 instalments payable
- 6. Number of Treasury receipt with date, vide which the tax was deposited ...

¹ 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.

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.

.....

¹[7. 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].

²[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 payment

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 PASSENGERS TAX 03 - PASSENGER TAX STAMPS 04 - RECEIPTS FROM	

¹ Subs. vide Not. No. EXN-F(18)/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.

² Form P.G.T. 9 subs. vide Not. No. EXN-F(18)/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.

		PENALTY 104- TAX COLLECTION GOODS TAX: 01 - RECEIPTS FROM GOODS TAX 02 - RECEIPTS FROM ADDITIONAL GOODS TAX. 800- OTHER RECEIPTS: 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

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 District have,-

(i) furnished the return in Form P.G.T. 8-A for the month/quarter/
 year ending the day of 19

(ii) not furnished the return in Form P.G.T. 8-A for the
 month/quarter/year ending the day of
 19.... 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 herein 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 of suppressing the turnover of fare 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 into 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 with
 but you have willfully failed to apply for
 registration under section 9 (1) of the said Act and it appears to

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.-I, dated 14.3.1997, published in R.H.P. Extra., dated 15.3.1997, P. 902-915 w.e.f. 1.4.1997.

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 Passengers and Goods Taxation 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 surcharge 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 your motor vehicle(s) is permitted to be plied;

(c) seating/loading capacity of the motor vehicle; and

(d) other evidence as follows:-

A. Aggregate fare/freight 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 date and that time why in addition to the tax/surcharge proposed 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

¹ Form P.G.T. 11 subs. vide Not. No. EXN-(F)18-2/90 dated 19.9.1990, published in R.H.P. Extra., dated 19.9.1990, P. 1966-1968 w.e.f. 1.10.90.

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.
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 in equal 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)

OFFICE OF THE ASSESSING AUTHORITY

..... District.

No.

Date

To

.....
.....

WHEREAS, in consequence of definite information in my possession I have reasons to believe that the amount of ¹[tax and surcharge] assessed under the Himachal Pradesh Passengers and Goods Taxation Act, 1955, for the year/period ending the 19..... has been under assessed/ escaped assessment.

I, therefore, propose to re-assess the said ²[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).

Date 19

.....
Signature, Assessing Authority,
..... district.

³**[P.G.T.-12-A**

REGISTER OF APPLICATION FOR REFUND

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

Year

..... District

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. 902-915 w.e.f. 1.4.1997.
² 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. 902-915 w.e.f. 1.4.1997.
³ Form 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.

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 Order.
12	Signature of the Officer issuing order.
13	Date of encashment.
14	Remarks.

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 Order Order for refund of tax
---	---

<p>Refund payable to Assessment order No. for the year Date of order directing refund Amount of refund Number in Demand and Collection Register showing collections of amount regarding which refund is made</p> <p>..... Date of deposit of amount</p> <p>Name of Treasury/Sub-Treasury in which deposited</p> <p>.....</p> <p>Total amount deposited out of which refund is ordered.</p> <p>Signature of Assistant Excise and Taxation Commissioner, Incharge of the District</p> <p>Signature of recipient of the Voucher </p> <p>Date of encashment in the State Bank of India/State Bank of Patiala</p> <p>.....</p> <p>Note.- A note to this effect has been kept in the Demand and Collection Register to avoid double payment.</p> <p>(Signature with seal), Assistant Excise and Taxation Commissioner, Incharge of the District</p>	<p>Payable at the State Bank of India/State Bank of Patiala within three months of date of issue</p> <p>To The Officer Incharge, State Bank of India/State Bank of Patiala.</p> <p>1. Certified that with reference to the assessment order No. of for the year a refund of Rs. (Rupees.....) is due to</p> <p>2. Certified that the tax concerning which this refund is ordered has been credited in the treasury on under the head</p> <p>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.</p> <p>4. Please pay to the sum of Rs. (Rupees) on account of the above refund.</p> <p>Place</p> <p>Date</p> <p>(Signature with seal), Assistant Excise and Taxation Commissioner, Incharge of the District</p> <p>Received payment Rs. only.</p> <p>Claimant's signature Officer Incharge Bank.</p>
--	---

Date	Date].
------------	--------------

P.G.T. 14
REFUND STATEMENT

(See Rule 12 of Himachal Pradesh Passengers 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

Dated

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

Received payment

.....

Revenue stamp required for sums over

Rs. 20.

Pay Rupees (both in words and figures) Dated
19

Head Treasury Clerk

(Treasury Officer)

District

P.G.T. 15

REFUND STATEMENT

(See Rule 12 of the Himachal Pradesh Passengers 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	Description of stamps	Value of stamps (both in words and figures)	Date of application for refund	Authority for refund
1	2	3	4	5

Received payment

.....

Revenue stamp required for sums over Rs.20

Pay rupees (both in words and figures).

Date 19 .

.....

Head Treasury Clerk

Treasury Officer.

District

(For use. in Audit Office only)

Amount verified in the plus and minus memo

Admitted Rs.

Objected to Rs.

Auditor

Superintendent.

P.G.T. 16
RENEWAL STATEMENT

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

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

Voucher No.

Approved for the issue of stamps detailed in column of the value 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 in the 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

Head Treasury Clerk.

Fresh Stamps for the value of Rs.

Treasury Officer.

District

(In words and figures) received.

Signature of recipient.

Dated

P.G.T. 17

(See Rule 12 of the Himachal Pradesh Passengers 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.

District

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,

No., dated

P.G.T. 18

PENALTY RECEIPT

[See Rule 11 (2) of the Himachal Pradesh Passengers 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 11 (4) of the H.P. Passengers and Goods Taxation Rules, 1957]

Year.....19 District/Circle.

1. Serial Number.
2. Date.
3. Names 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 ⁹⁰[tax and surcharge] in cash except those who pay ⁹¹[tax and surcharge] in lump sum)

Vehicle No. Registration No.

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

Notes:- I. 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.

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.

⁹²[P.G.T.-21

PASSENGERS AND GOODS TAX COLLECTION RECEIPT

(See ⁹³[rules 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

⁹⁰ 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.

⁹¹ 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.

⁹² Forms P.G.T.-21, P.G.T.-22, P.G.T.-23, P.G.T.-24 added 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.

⁹³ Subs. for the words, figure and sign "rule 19(2)" 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.

-
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.

⁹⁴[4. Particulars of payment:

Period		Payments		
Month/Quarter/Day	(i)	Passenger tax	..	Rs.
	(ii)	Surcharge	..	Rs.
	(iii)	Goods Tax	..	Rs.
	(iv)	Additional Goods	..	Rs.
		Tax	..	Rs.
		Description of Goods transported.	Weight/ volume	
	(v)	Penalty	..	Rs.
		Total	..	]

Amount in words

Signature of the persons
tendering the payment.

Signature of the Officer receiving the
payments.

⁹⁵[FORM P.G.T.-21-A

[See rule 9-D (1)]

CERTIFICATE IN ORIGINAL/DUPLICATE/TRIPPLICATE/ QUADRUPLICATE

Serial No.

Date

Time

1.	Name and address of the person authorized to collect the tax under section 4-A of the Act.
----	--	----------------

⁹⁴ Subs. vide Not. No. EXN-F(18)2/96-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.

⁹⁵ Form P.G.T.-21-A ins. 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.	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, alongwith 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 or on which goods are to be transported, as the case may be.	Rs. (in words)

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

P.G.T.-22

ABSTRACT OF PAYMENT RECEIVED IN FORM P.G.T. 21

[See rule 19(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.

- At the end of each month, a copy of the abstract shall be prepared by the concerned Excise and Taxation Inspector and Officer Incharge shall forward the same alongwith 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 Act, 1955.

⁹⁶[REGISTER IN FORM P.G.T. 22-A

[See rule 9-C(6)]

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

Name of the person incharge 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.

⁹⁶ Form 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.

Receipt in Form P.G.T. 21 or Challan in Forms P.G.T. 9 (No. and date) along with the name of the district, place and the check-post or barrier 9.	Remarks. 10.

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 the 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	⁹⁷ [Additional Goods Tax	Surcharge	Penalty	Registration fee
6	7	7-A]	8	9	10

⁹⁷ 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.

account of				
Other Fees	Total	Signature of the concerned clerk	Initial of Supdt.	Remarks
11	12	13	14	15

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

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 a	Surcharge b	Penalty if any imposed c	Other fee d			
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

(R.H.P. Extra., dated 19-9-1990, P. 1966-1989).

⁹⁸**[FORM P.G.T. 25**

[See rule 9-D(4)]

Monthly return for the month

1.	Name and address of the person/ Dealer/Manufacturer/Despatcher authorized to collect and deposit the tax under section 4-A of the Act.	..... ..... .....
2.	Quantity of goods sold/dispached during the month	Name of Quantity/Goods
3.	Number of dispatches during the month with distance covering:-	Amount of tax involved

⁹⁸ Form P.G.T.-25 and P.G.T. 26 ins. 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.

	Less than 250 Kms. More than 250 Kms.			
		For distance less than 250 Kms.	For distance more than 250 Kms.	
4.	Total tax payable and collected during the month	Payable	Collected	
5.	Tax deposited during the month	Rs.		
6.	Details of deposit of tax collected	Amount	T.R. No.	Date
		1. ....	.....	.....
		2. ....	.....	.....
		3. ....	.....	.....
		4. ....	.....	.....
7.	Serial Number of gate 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 P.G.T. 26

[See rule 9-E (2)]

NOTICE FOR SCRUTINY OF RETURNS AND ASSESSMENT ETC.

Before the Assessing Authority of district at

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 period are 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 on and 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]

[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 (H.P.)
9. M/s Shivalik Fiber (P) Ltd., 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.)
14. M/s Him Chem (P) Ltd., Khera, Nalagarh, Distt. Solan (H.P.)
15. M/s Emm Tex Ltd., Jagat Khana, Nalagarh, Distt. Solan (H.P.)
16. M/s Pashupati Spinning & Weaving Mills Ltd., Kala–Amb, Distt. Sirmaur (H.P.)
17. M/s Malwa Spinning Mill, Patrian, Paonta, Distt. Sirmaur (H.P.)
18. M/s Rainbow Threads, Nurpur, Distt. Kangra (H.P.)
19. M/s Dev Bhumi Spinning & Weaving Mills, Shamshi, Distt. Kullu (H.P.)
20. M/s Mahant Woolan Mills, Hurla, Distt. Kullu (H.P.)
21. M/s Kullu Valley Wool Spinning & 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. 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., Barotiwala, Distt. Solan (H.P.)
8. M/s Gileert 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 Kalan, Baddi, Distt. Solan (H.P.)
13. M/s Shri Siddi Vinayak Tor Pvt. Ltd., Near Chikni-Pul, Village Nangal, Nalagarh, Distt. Solan (H.P.)
14. M/s Bhakshi Wire Products, Lodhwan, Tehsil Nurpur, Distt. Kangra (H.P.)
15. M/s United Wire Products, Lodhwan, Tehsil Nurpur, Distt. Kangra (H.P.)
16. M/s Pathankot Wires Lodhwan, Tehsil Nurpur, Distt. Kangra (H.P.)
17. M/s Brijson Net Reat, Bhadroya, Tehsil Nurpur, Distt. Kangra (H.P.)
18. M/s Brijson Wire Products, Rehan, Tehsil Nurpur, Distt. Kangra (H.P.)

19. M/s Panico Industries, Mohtli, Tehsil Indora, Distt. Kangra (H.P.)
20. M/s Sood Steel Industries Pvt. Ltd., Kandrori, Tehsil Indora, Distt. Kangra (H.P.)
21. M/s Pratap Industries, Mohtli, Tehsil Indora, Distt. Kangra (H.P.)
22. M/s Pratap Wire India (P) Ltd., Mohtli Tehsil Indora, Distt. Kangra (H.P.)
23. M/s P.M. Industry, Mohtli, Tehsil Indora, Distt. Kangra (H.P.)
24. M/s Pee Cee Wires, Mohtli, Tehsil Indora, Distt. Kangra (H.P.)
25. M/s TCM Steels (India), Surajpur, Tehsil Indora, Distt. Kangra (H.P.)
26. M/s Tara Industry, Surajpur, Tehsil Indora, Distt. Kangra (H.P.)
27. M/s Himachal Wire Industry Pvt. Ltd., Damtal, Tehsil Indora, Distt. Kangra (H.P.)
28. M/s Himachal Steel and Wire, Damtal, Tehsil Indora, Distt. Kangra (H.P.)
29. M/s K.K. Steel and Wires, Damtal, Tehsil Indora, Distt. Kangra (H.P.)
30. M/s Vishal Wire Products, Mohtli, Tehsil Indora, Distt. Kangra (H.P.)
31. M/s Accurate Wire Products Mohtli, Tehsil Indora, Distt. Kangra (H.P.)
32. M/s Saboo Tor Pvt. Ltd., Kala Amb, Tehsil Nahan, Distt. Sirmour (H.P.)
33. M/s H.M. Steels Ltd., Village Johron, Trilokpur-Road, Kala-Amb, Tehsil Nahan, Distt. Sirmour (H.P.)
34. M/s Ganpati Concast. (India) Ltd. Trilokpur-Road, Kala-Amb, Tehsil Nahan, Distt. Sirmour (H.P.)
35. M/s J.B. Rolling Mills (P) Ltd., Village Johron, Kala- Amb, Tehsil Nahan, Distt. Sirmour (H.P.)
36. M/s Neel Kanth Ispat Udyog (P) Ltd., Village Johron, Kala –Amb, Tehsil Nahan, Distt. Sirmour (H.P.)

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 in 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 or on which goods are to be transported as the case may be.

GOVERNMENT OF HIMACHAL PRADESH

EXCISE AND TAXATION DEPARTMENT

NO. EXN-F(6)2/2004-PF

Dated; Shimla-171002

17-4-2008

NOTIFICATION

In exercise of the powers conferred by sub-rule (1) of 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 amendments 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. Vill. 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. /Addl./Deputy/Asstt. Excise and Taxation Commissioners and the Excise and Taxation Officers in H.P.
4. Guard file/spare copies-10.

Spl. Secretary (E&T) to the
Government of Himachal Pradesh