

EXCISE & TAXATION DEPARTMENT
HIMACHAL PRADESH

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No.EXN- Dated Shimla-2 the,

NOTIFICATION

In exercise of the powers conferred by clause (b) of sub section(1) of section 4 of the Right to Information act, 2005 , ***the Department of Excise & Taxation is hereby publish*** the records and other activities of the Excise & Taxation Department, as under :-

S.No.	Particulars.	Details
(i)	The particulars of its organisation, functions and duties.	<p>The Excise & Taxation Department of Himachal Pradesh has an important place in the fiscal structure of Himachal Pradesh .. At the State Government level all functions of the department are disposed of by or under the authority of the Minister Incharge. The Principal Secretary (E&T) is the Administrative Head at the Govt. level. The main functions are as under:-</p> <p>(1) Establishment of Class-I and Class-II category of Excise & Taxation Department , there personal and financial matters etc.</p> <p>(2) Budget related matters.</p> <p>(3) Enactment/ amendment of various Bills, Acts, Rules regulations/ laws related to tax and Excise duty of the State.</p> <p style="text-align: center;"><u>Departmental level</u></p> <p>Excise & Taxation Commissioner is the Head of the department, who is empowered with the task of superintendence and administration of <i>following Acts and</i> various fiscal measures, in addition to quasi- judicial function as appellate and revisional authority under various Excise & Taxation laws.:-</p> <ol style="list-style-type: none"> 1. <i>Punjab Excise Act, 1914.</i> 2 <i>Medicinal & Toilet preparation Act, 1955</i> 3 <i>East Punjab Molasses (Controal Act, 1948</i> 4 <i>Indian Powers Alcohol Act, 1948</i> 5 <i>Central Sales Tax Act, 1956.</i> 6 <i>H.P. Value Added Tax Act, 2005</i> 7 <i>H.P. Entertainment (Cinematographshow) Act, 1968.</i> 8 <i>H.P.Passengers & Goods Taxation Act, 1955.</i> 9 <i>H.P. Tax on luxuries (in Hotels & Lodging Houses) Act, 1979</i> 10 <i>H.P. Entertainments Duty Act, 1968.</i> 11 <i>Narcotics Drugs & psychotropic Substances Act, 1985</i> 12 <i>H.P. Certain Goods (Carried By Road) Act, 1999.</i> 13 <i>H.P. Tolls Act, 1975.</i> <p>At the Head quarter level, Addl. Excise & Taxation Commissioner (HQ)(H.A.S), Addl.Excise & Taxation Commissioner (TRU) (Departmental), Joint Excise & Taxation Commissioner,(Tax) Deputy Excise & Taxation Commissioner (D), Asstt. Excise & Taxation</p>

		<p>Commissioners (Legal), two other Asstt. Excise & Taxation Commissioner (Excise & Taxation) comprise the officers posted at Head quarters.</p> <p>The department has been divided in three Zones comprising of (SouthZone),(North Zone) and (Central Zone), with Head-quarters at Shimla/Palampur and Mandi respectively which are headed by Addl. Excise & Taxation Commissioner (SZ), Shimla, Deputy Excise & Taxation Commissioner (NZ), (Palampur) and Deputy Excise & Taxation Commissioner (CZ) Mandi respectively. The Zonal Officers have definite and defined functions to perform in their quasi-judicial, supervisory & administrative capacities. In addition to this, in order to strengthen the department a separate enforcement Wings headed by Deputy Excise & Taxation Commissioners (Departmental Officers) have been created at Shimla/Palampur and Una respectively. Asstt. Excise & Taxation Commissioner have been posted as Incharges of the district except Kinnaur and Lahaul Spiti. At Kinnaur Excise & Taxation Officer has been posted as Incharge of the district whereas no district office is functioning in Lahaul & Spiti.</p>
(ii)	<p>The powers and duties of its officers and employees</p>	<p><u>Principal Secretary/ Secretary (Excise & Taxation):</u> He is overall administrative Incharge of the department who decide all matter except policy matters of the State Government which are decided by the Council of Ministers as per standing orders issued under Rule 26 and 27 of Rules of Buisness of Government of H.P.</p> <p><u>Special/ Addl./Joint./Deputy/Under Secretary:-</u> He is Branch Officer of the Section and Acts as an intermediate officer/ between the Branch and Secretary/ Principal Secretary (E&T). All the files of Branch are moved through him.</p> <p><u>Section Officer:</u> He is Incharge of section and is responsible for over working/ disposal of dak received in section. He submits files to higher authorities through Branch Officers.</p> <p><u>Superintendent:</u> He supervise the work of dealing Assistants of the section and submits their files to Section Officer.</p> <p><u>Assistants:</u> They are allotted work to specific seats by the Section Officer and are responsible to dispose of the allotted work.</p> <p><u>Junior Assitant/ Clerks:</u> They attend to the work of diary and despatch, files movement and other miscellaneous work assign by the Section Officer and also send reports/ returns as per office manual.</p> <p><u>Peon:</u> Distribution of Dak/ Files of section.</p> <p style="text-align: center;"><u>DEPARTMENTAL LEVEL</u></p> <p><u>EXCISE & TAXATION COMMISSIONER</u></p> <p>(a)Excise & Taxation Commissioner is the Head of the department, who is empowered with the task of superintendence and administration of various fiscal measures, in addition to quasi- judicial function as appellate and revisional authority under various Excise & Taxation laws.</p> <p>(b) Cases relating to service matters/ financial matters falling within the</p>

competence of HOD under the provisions of fundamental and supplementary Rules, Civil Services Regulations and Financial Rules.

- (c) Recruitment , Promotion , confirmation, transfer and postings of Class-II,Class-III and Class-IV employees.
- (d) Cases involving interpretation of Rules, Regulations issued by the Government of Himachal Pradesh.
- (e) Drafting of Acts, Regulations, Statutory Rules, orders and Notifications.
- (f) All litigation matters pertaining to Honøble Supreme Court/ High Court/ HAT.

ADDITIONAL EXCISE & TAXATION COMMISSIONER (HQ)

Addl. Excise & Taxation Commissioner (HQ) is ex-officio Vigilance Officer and Liaison officer of the department.

- (i) He also assists Excise & Taxation Commissioner in all administration and other matters.
- (ii) Drawing & Disbursing Officer, and Controlling Officer for the purpose of T.A & Contingency in respect of head quarters establishment.
- (iii) He is also in- charge of the following branches:-
 1. Establishment Branch.
 2. Vigilance & Confidential Branch
 3. Budget & Accounts Branch
 4. Bills, Cash, ,Store & Stationery Branch.

Audit & PAC Branch.

ADDITIONAL EXCISE & TAXATION COMMISSIONER

(TRU)

Addl. Excise & Taxation Commissioner (TRU) is looking after the work relating to policy matters under the taxation laws/ instruction and Revisional and Codification work at Headquarters. The work of preparation of draft Rules & amendments under the various Taxation enactments has also mainly been entrusted to him apart from inspection relating to Excise & Taxation matters.

Joint Excise & Taxation Commissioner

Joint Excise & Taxation Commissioner has been entrusted to look after the work relating to, recovery of arrears, analysis of income under different taxation Acts & barriers, disposal of assessment/appeal cases under various Taxation Acts, Enforcement of the H.P.Tolls Act.

Deputy Excise & Taxation Commissioner (Distillery)

Deputy Excise & Taxation Commissioner (Distillery) at Head Quarter, Shimla has been entrusted the work of inspection of Breweries, Distilleries, Wineries & Bonded Warehouses. He also looks after the work of finalisation of annual excise Policy, Rules framed there under and day-to-day general working of the Excise Branch.

Deputy Controller(F&A)

He is the supervisory officer of PAC, Internal Finance and Auditing, Budget, Accounts, Store & Stationery.

Assistant Excise & Taxation Commissioner (Legal)

The Asstt. Excise & Taxation Commissioner (Legal) assists the Excise & Taxation Commissioner, Himachal Pradesh in all Legal matters. He also assists the Advocate General on behalf of the Excise & Taxation Department in various State cases in the High Court and Administrative Tribunal and also appears as departmental representative before the Excise & Taxation Commissioner as well as before the Financial Commissioner(appeals).

**Assistant Excise & Taxation Commissioner I/C
(Excise & Taxation Branches)**

There are two departmental Asstt. Excise & Taxation Commissioners posted at the Head Quarter who are the in-charges of Excise & Taxation branches respectively and look after the work of these branches and also assist the Excise & Taxation Commissioner in the smooth running of these branches at the Head Quarter.

Assistant Controller(F&A)

He is the Supervisory Incharge and looking after the work of Internal Audit under all receipt heads. The examination of audit & inspection reports including Audit paras received from A.G.office under all receipt head including the expenditure side is also placed under his charge.

Superintendent Grade-I

The Superintendent Grade-I at head-quarter supervises the work of establishment, Vigilance, Cash, Confidential,Diary and despatch branches.

Additional/Deputy Excise & Taxation Commissioner (South Zone),(North Zone) & Central Zones)

For the smooth & efficient administration of various Taxation & Excise Laws, the State is divided into three Zones viz South Zone, North Zone & Central Zone with headquarter at Shimla, Palampur and Mandi respectively. Each Zonal head has definite and defined functions to perform within his Zonal jurisdiction. The Additional/Deputy Excise & Taxation Commissioners also carry out the periodical inspections of district offices, barriers Distilleries & Breweries in their respective Zones. They also coordinate the activities of the district officers for collecting revenue under the various Taxation & Excise Laws. The Additional/ Deputy Excise & Taxation Commissioner has also been declared as controlling Officers for the purpose of T.A in respect of Class-I Officers posted in their respective Zones and has also been declared as Collector under Excise Act. In addition they are also vested with appellate & Revisional powers under the Taxation Laws.

Deputy Excise & Taxation Commissioner (Flying Squads),(South Zone),(North Zone) & Central Zone

For conducting raids & Inspections in order to check evasion of taxes, adulteration of Liquor & other irregularities, three Deputy Excise & Taxation Commissioners in South Zone, North Zone & Central Zone have been posted with headquarter at Shimla, Palampur & Una respectively. They conduct the raids with-in their Zonal jurisdiction i.e. South Zone comprising the

districts Shimla, Solan, Sirmaur Kinnaur and Spiti areas of Lahaul & Spiti Distt., North Zone comprising the districts Kangra,Chamba,Mandi, Kullu and Lahaul areas and Central Zone comprising the districts Una,Hamirpur and Bilaspur.

Assistant Excise & Taxation Commissioner/Excise & Taxation Officer Incharges of the Districts.

The Assistant Excise & Taxation Commissioner except Kinnaur & Lahaul Spiti districts heads each district. Apart from supervising and coordinating the Sales Tax and Excise work , each Incharge of district carries out follow up action for collection of arrears of revenue.

They also distribute the work amongst the Excise & Taxation Officers and Excise & Taxation Inspectors under them.

They also functions as Drawing and Disbursing Officers, head of Office and Controlling Officers in respect of all Class-I, II, III and IV establishment under them.

Excise & Taxation Officers cum- Assising Authorities and Inchar M.P.Barriers.

The Excise & Taxation Officers posted at the Multipurpose barriers invariably ensure the smooth functioning of the barriers, in the interest of Govt. revenue. They also decide the cases detected by the Inspectors during their routine duty and also function as Assessing Authorities in the case of casual dealers when caught red handedly while transporting their goods. In the District Headquarters and Circle offices, each Assessing Authority is required to dispose of assessment cases under Himachal Pradesh General Sales Tax Act, 1968 and Central Sales Tax Act, 1956, besides inspection and detection work under various Taxation enactments.

Tehsildar(Recovery)

Tehsildar recovery has been posted at the Head Quarter on deputation basis from revenue department as Tehsildar (Recovery) for assisting the departmental Officers of this department for early disposal and recovery of arrear .

Superintendent Grade-II

They supervise the work of dealing Assistant under their control and also to ensure timely submission of all papers according to the priority.

Sr. Assistants/ Jr. Assistants

To deal with the matter as per Rules and Acts. After dealing with such matters the same are submitted to the Superintendents/ Section Officers and higher authorities for further necessary action and appropriate orders.

Excise & Taxation Inspectors

Excise & Taxation Inspectors assist the Asstt. Excise & Taxation Commissioners/Excise & Taxation Officer Incharge of the district and assessing authorities in the recovery of license fee, issue of Excise license and passes, checking of illegal smuggling of liquor, inspection of liquor vends, conduct of annual survey under Sales Tax Act, inspection of Entertainment houses and inspection of Petrol Pumps etc.

		<p><u>Clerks</u> Diary and despatch of the dak or any other work assigned by the higher authorities.</p> <p><u>Peons</u> Distribution of Dak/ files of their respective sections.</p> <p><u>Chowkidars</u> To watch the office at night time.</p>					
(iii)	The procedure followed in the decision making process including channels of supervision and accountability.	<p>The Principal Secretary (Excise & Taxation) is administrative head of Department at Government level. He is assisted by Branch Officer and discharges his functions / duties as per deligation of powers given under standing orders. At Department level the E.T.C. implements the Acts and Rules as per instructions of the Government.</p> <p><i>Procedure and decision making process is as below:-</i></p> <p><i>Field level :</i></p> <p><i>Excise & Taxation Inspector at the circle level</i></p> <p><i>Excise & Taxation Officer at the circle level</i></p> <p><i>Asstt. Excise & Taxation Commissioner at the Distt. Level.</i></p> <p><i>Dy./ Addl. Excise & Taxation Commissioner at the Zonal level.</i></p> <p><i>Excise & Taxation commissioner at the State level.</i></p> <p><i>At the office level procedure/ channel/ supervision and decision making process is as under:-</i></p>					
		<i>Estt./ Vig.</i>	<i>Excise</i>	<i>Taxation</i>	<i>Budget/ Actt.</i>	<i>Audit</i>	<i>Legal</i>
		<i>Dealing Asstt.</i>	<i>Dealing Asstt.</i>	<i>Dealing Asstt.</i>	<i>Dealing Asstt.</i>	<i>Dealing Asstt.</i>	<i>Dealing Asstt./E&TI</i>
		<i>Supdt. Gr.I</i>	<i>Supdt. Gr .II</i>	<i>Supdt. Gr.II</i>	<i>Supdt. GrII</i>	<i>Supdt.II</i>	<i>Law Officer</i>
		<i>Add. E&TC (HQ)</i>	<i>AETC (Excise)</i>	<i>ETO AETC (Tax)</i>	<i>Dy. Contt . (F&A)</i>	<i>Asstt. Contt. (F&A)</i>	<i>AETC (Legal)</i>

		<i>E&TC</i>	<i>DETC (Excise)</i>	<i>JETC/ Addl. E&TC (Tax)</i>	<i>Addl.ETC (HQ)</i>	<i>Dy. Contt. (F&A)</i>	<i>E&TC</i>
			<i>E&TC</i>	<i>E&TC</i>	<i>E&TC</i>	<i>E&TC</i>	

WORKING PROCEDURE UNDER THE HP PGT ACT

1. Registration of owner of vehicle

Under Section 8 of the HP,PGT Act, 1955 Every owner of the vehicle is required to get his vehicle registered under the aforesaid Act, immediately on the receipt of route permit. In the aforesaid Act, "owner" means the owner of the motor vehicle used for carrying passengers or transporting goods in or through the territory of the State of H.P.

Procedure for registration

The owner is required to submit application in form PGT-I duly complete and signed to the Assessing Authority of the Distt. concerned accompanied by :-

(i) a treasury receipt of Rs. 10/- i.e. registration fee.

(ii) affidavit of the applicant counting previous history of the vehicle, verification that no tax is due upto the date of application.

(iii) Copy of route permit.

(iv) Security if it appears necessary for securing the payment of tax and surcharge by the Assessing Authority. The security can be submitted in the following manner:-

(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 Secheduled bank agreeing to pay to the Assessing Authority on demand the amount of security; or

(d) by furnishing personal bond in Form PGT-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.

Amendment or cancellation of certificate of registration:- Regarding any change in the buisness i.e. change of number of motor vehicle, change of ownership etc. the owner of the motor vehicle is required to submit application in form PGT-3 within thirty days of such sale, disposal or charge to the Assessing Authority concerned.

Tax payment:- The tax is payable on actual basis and on lump sum basis on optional basis.

Lump sum tax in respect of goods vehicles and taxi cars Educational Bus and Scooter Rickshaw are payable in equal quarterly installment payable within 30 days of the commencement of the quarter to which it relates.

Lump sum tax in respect of maxi cab is payable within 7 days of the commencement of the month to which it relates.

Lump sum tax in respect of contract carriages (buses) is required to be paid before 7th day of the month following the month to which the payment relates.

However tax is to be paid at the Multipurpose Barrier by casual operators.

WORKING PROCEDURE UNDER THE HP TAX ON LUXURIES (IN HOTEL AND LODGING HOUSES) ACT 1979.

1. Registration of proprietor

Under Section 8 of the HP,P

Under Section 5-A of the HP Tax on Luxuries (in Hotel and Lodging Houses) Act, 1979, every proprietor liable to pay tax under this Act, is required to get registration certificate.

Procedure for registration The proprietors of Hotels and Lodging Houses are required to submit duly signed application in form L.T. XII to the appropriate Assessing Authority accompanied by :-

- (i) a Treasury Challan of Rs. 25/- i.e. deposit receipt of registration fee.*
- (ii) Security if it appears necessary to the Assessing Authority for Securing the payment of luxury tax, including interest and penalty on hotel. The security can be submitted in the following manner:-*
 - (a) by depositing cash through a challan in a Govt. Treasury under the head of account 0045- Other Taxes and Duties on Commodities and Services, 105- Luxury Tax 01 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 proprietor 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 L.T.XIII 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.*

Amendment or cancellation of registration certificate:- The application for amendment of registration certificate is required to submit within 30 days of the transfer of management of Hotel or opening of a new hotel in addition to the hotel already registered or of any change in the name of the hotel or the change in the constitution of its management or any other change.

Any proprietor registered under the aforesaid Act, desire to apply for cancellation of registration certificate he is required to send his application to the appropriate Assesing Authority not less than two months before the date from which the cancellation is sought together with :-

- (i) a statement of the reasons due to which the cancellation of R.C. is necessitated;*
- (ii) a statement showing the amount of Luxury tax including interest and penalty due and unpaid in respect of the luxury proceeded in the hotel after payment of luxury tax, interest or penalty, if any, for the previous quarter and ,*
- (iii) the proof of payment of the Luxury tax including interest and penalty payable upto the date of application for cancellation.*

Tax payment and submission of returns :- Every proprietor is required to deposit due luxury tax each month with in thirty days after the close of the month to which luxury tax relates and

Every proprietor have to submit return in form LT-IV to the concerned Assessing Authority quarterly within 7 days after the expiry of the period specified for making payment of luxury tax alongwith the receipts of payment of tax for each month of the quarter to which return relates.

WORKING PROCEDURE UNDER VAT ACT:

REGISTRATION RETURNS ASSESSMENT RECOVERY AND REFUND OF TAX.

Registration of dealers: 14. (1) No dealer shall, while being liable to pay tax under this Act, carry on business as a dealer unless he has been registered and possesses a registration certificate:

Provided that in the case of a casual dealer, on payment of a fee of Rs.50/-, the Assessing Authority or the Officer-Incharge of the check-post or barrier or any other officer inspecting the goods at any other place, may dispense with the requirement of a valid certificate of registration under this section.

(2) Any person intending to establish a business in Himachal Pradesh for the purpose of manufacturing goods for sale may, notwithstanding that he is not liable to registration under sub-section (1), be granted a registration certificate subject to such conditions and in the manner as may be prescribed, and such person when granted a registration certificate shall, for so long as such certificate is in force, be liable to pay tax under the Act:

Provided that grant of such a certificate of registration shall be subject to the conditions that if such person fails to establish the business within the period specified in the certificate or fails to comply with any of the conditions specified therein, he shall be liable by order of the Assessing Authority, to pay a penalty equivalent to one-half of the amount of tax which would have been payable by him in respect of all the goods purchased by him as if he had not been registered under this sub-section:

Provided further that a dealer who sells taxable goods, not liable to register under sub-section (1) but who desires to register voluntarily may make an application to the appropriate Assessing Authority in the manner as may be prescribed and shall pay tax only in accordance with section 4 from the date his gross turnover exceeds a taxable quantum as specified in sub-section (6) of section 4.

		<p><i>(3) Every dealer required by sub-section (1) to be registered and every person who may be granted a registration certificate under sub-section (2) shall make an application in this behalf in the prescribed manner, to the Assessing Authority.</i></p> <p><i>(4) If the Assessing Authority is satisfied that an application for registration made under sub-section (3) is in order, he shall, in accordance with such rules and on payment of such fee and subject to such conditions as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form.</i></p> <p><i>(5) When any dealer fails to apply for registration in contravention of sub-section (1), the Assessing Authority shall register such dealer and grant him a certificate of registration and such registration shall take effect as if it had been made under sub-section (4) on the dealer's application.</i></p>
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(6) The Assessing Authority may, by order, ----

(a) amend certificate of registration on the dealer's application if the dealer or his legal representative furnishes the information that he--

(i) has transferred his business, or

(ii) has changed the name (constitution) or nature of his business, or

(iii) wants to open a new place of business or make any change either in the places of business or in the class or classes of goods specified in his certificate of registration for resale or for use in manufacture of goods for sale;

(b) suspend a certificate of registration, without prejudice to any other penalty, if the dealer or person has violated any provision of this Act or rules made thereunder;

(c) cancel a certificate of registration, on dealer's or, as the case may be, of his legal representative's application or suo-moto, without affecting liability to pay tax till such cancellation,-

(i) if the dealer sells or otherwise disposes of his business or any place of business or discontinues his business, or

(i) if the dealer dies, or

(iii) for any other sufficient cause including misuse of the certificate of registration or cessation of liability to payment of tax under this Act:

Provided that no order affecting any person adversely shall be made under clauses (b) and (c) of this sub-section without affording him a reasonable opportunity of being heard; and

(d) renew a certificate of registration for such period and in the manner and on payment of such fee as may be prescribed.

		<p>Offences and penalties : 50. (1) Any person who----</p> <ul style="list-style-type: none">(a) wilfully acts in contravention of the provisions of this Act or the rules made thereunder; or(b) furnishes any certificate, declaration, bill, cash memorandum, voucher, delivery note, goods receipt or other document, which he knows or has reason to believe it to be false; or(c) being a registered dealer, falsely represents when purchasing any class of goods for use by him in the manufacture of any goods for sale, that goods of such class are covered by his certificate of registration; or(d) not being a registered dealer, falsely represents when purchasing goods in Himachal Pradesh that he is a registered dealer; or(e) after purchasing any goods for any of the purposes specified in the Act, fails, without reasonable excuse, to make use of the goods for any such purpose; or(f) has in his possession any form issued under the Act on payment by the Government, which has not been obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder; or(g) prevents inspection or examination of books, documents and accounts or knowingly maintains false books, documents and accounts or wilfully fails to produce the books, documents and accounts mentioned in section 32; or(h) fails to carry with him any of the records or documents specified in section 34; or(i) makes any statement or declaration in any of the documents specified in section 34 or section 35, as the case may be, which statement or declaration he knows or, has reasons to believe to be false; or

		<p>(j) in any way is knowingly concerned in any fraudulent evasion or attempt at evasion or abetment of evasion of any tax payable in respect of the sale or purchase of any goods under this Act; or</p> <p>(k) if he is a driver or any other person-in-charge of goods vehicle or vessel or an owner of the goods, refuses on demand by the officer-in-charge of the check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, to give his name and address or the name and address of the owner of the goods vehicle or of the consignor or consignee of the goods or gives any name and address of any of these persons, which he knows or has reason to believe to be false; or</p> <p>(l) aids or abets any person in the commission of any offence specified in this sub-section;</p> <p>he shall, without prejudice to the recovery of any tax or interest or penalty which may be due from him, be punishable with simple imprisonment which may extend to six months, or with fine, or with both; and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.</p>
		<p>(2) Whosoever contravenes or fails to comply with, any of the provisions of this Act or the rules made thereunder, or any order or direction made or given thereunder, shall, if no other penalty is provided either under sub-section (1) of this section or under any other provisions of this Act for such contravention or failure, be liable to imposition of a penalty, not exceeding two thousand rupees, and where such contravention or failure is continuing one, to a daily penalty not exceeding fifty rupees during the period of the continuance of the contravention or failure.</p> <p>(3) Any officer-in-charge of the check post or barrier or any other officer, not below the rank of an Excise and Taxation Officer, appointed under sub-section (1) of section 3 or such other officer as the State Government may, by notification, appoint, may, after affording to the person concerned a reasonable opportunity of being heard, impose the penalty mentioned in sub-section (2):</p> <p>Provided that the officer-in-charge of the check post or a barrier shall exercise such powers only at such check posts or barriers.</p>

Working Procedure under Excise Act.

		<i>Kind of license</i>	<i>Nature of License</i>	<i>Procedure for the grant</i>	<i>Authority empowered to grant</i>
		L-1	Wholesale vend of foreign liquor to the trade only.	The license is granted to any person on the annual license fee of Rs.2 lacs fulfilling the conditions of Excise Announcement.	Collector (Excise) with the approval of the Financial Commissioner(Excise).
		L-1-A	Storage of foreign liquor in bond combined with wholesale and retail vend of foreign liquor.	The license is granted to the liquor manufacturers only with the main license i.e. Distillery, Brewery and Bonded Warehouse etc subject to payment of Rs.75,000/- per annum.	-do-
		L-1-AA	Whole sale vend imported foreign liquor to L-3,L-4 and L-5 license holders only.	The license is granted to the reputed hotel owners holding a license in form L-3,L-4 & L-5 subject to payment of Rs.10,000/- per annum.	-do-
		L-1-B	(i) Whole sale vend for Deluxe and premium brands.	The license is granted to those persons who have their own Distillery outside the State and their brands are popular in three other States @ Rs.1/- per pls. subject to minimum of Rs.25000/- per annum.	Financial Commissioner (Excise)
			(ii) exclusively for Beer & for wine and cider	30 paise per bulk litre subject to minimum of Rs.15,000/- per annum.	-do-
		L-1-BB	Whole sale vend of imported foreign liquor from outside India to L-1,L-2 as well as to the Bar and Club license holders.	The license is granted to any person fulfilled the conditions of Excise Announcement.	-do-
		L-1-C	Whole sale vend of foreign liquor	The license is granted to the manufacturers	Collector (Excise) with

			<i>(i.e.duty paid stock).l</i>	<i>alongwith the main license i.e.Distillery, Brewery and Bonded Warehouse etc. subject to payment of Rs.2.25 lacs per annum.</i>	<i>the approval of the Financial Commissioner (Excise).</i>
		-2	<i>Retail vend of foreign liquor to the public only and whole sale vend to the Bar and Club license holders.</i>	<i>The license is granted by Auction/Tender/Negotiation or Renewal every year.</i>	<i>Collector (Excise)</i>
		L-2A	<i>Retail vend of foreign liquor to the public only for consumption on the premises (supplementary to L-2 (Ahata)</i>	<i>The license is granted subject to payment of Rs.10,000/- per Ahata per annum.</i>	<i>Collector (Excise)</i>
		L-3	<i>Retail vend of foreign liquor in a Hotel or Dak Banglow.</i>	<i>A licenses in form L-3,L-4,L-5,L-3A,L-4A & L-5A is issued to the owners of Hotels who have exceeding 10 rooms subject to payment of Rs.1.05 lakh,0.75 lakh in respect of areas fallen in urban as well as on Nationa Highwaya and IRs.1.00 lakh and 0.40 lakh in respect of other areas. And A license in form L-4,L-5 is issued to the owner of restaurant registered with the Tourism Department subject to payment of Rs.0.90 lakh and Rs.0.40 lakh and L-4A & L-5A @ Rs.0.40 lakh and 0.30 lakh per annum respectively.</i>	<i>Collector (Excise) with the approval of the Financial Commissioner.</i>
		L-3A	<i>Retail vend of Beer in Hotel or Dak Banglow.</i>		<i>-do-</i>
		L-4	<i>Retail vend of foreign liquor in a Restaurant</i>		<i>-do-</i>
		L-4A	<i>Retail vend of Beer in a Restaurant.</i>		<i>-do-</i>
		L-5	<i>Retail vend of foreign liquor in a bar attached to restaurant (supplementary to L-4)</i>		<i>-do-</i>
		L-5A	<i>Retail vend of Beer in a Bar (supplementary to L-4A)</i>	<i>-do-</i>	
		L-6	<i>Retail vend of foreign liquor in a Railway refreshment room.</i>	<i>License granted subject to payment of assessed fee prescribed.</i>	<i>-do-</i>
		L-7	<i>Retail vend of foreign liquor in a Railway dining Car.</i>	<i>-do-</i>	<i>Financial Commissioner</i>

		L-8	Retail vend of foreign off the premises (Supplementary to L-3, L-4,L-6,L-7) and beer off the premises (Supplementary to L-3A and L-4A)	-do-	Collector except when supplementary to L-7
		L-9	Retail vend of foreign liquor in a Military Canteen including unit run Military Canteens of those run regimentally on club lines and ITBP Canteens.	License granted to the Canteen Store Departments to meet out the demand of Defense Personnels subject to payment of Rs.1000/- per annum.	Collector with the approval of the Financial Commissioner (Excise)
		L-9A	Military Canteen for the supply of liquor to Ex-servicemens residing away from the C.S.D Canteen.	License granted to the C.S.D. to meet out the demand of liquor of their Ex-servicemen residing in the adjoining areas of the district.	-do-
		L-10BB	Retail vend of Beer & wine for consumption off the premises by Departmental Stores only.	License granted to the owners of Departmental Stores for the sale of Beer and wine subject to payment of Rs.10,000/- per annum.	-do-
		L-11	Bottlig of Foreign Liquor.	License granted supplementary with license in form D-2 and BWH-2 without payment of license fee.	Financial Commissioner.
		L-12	Vend of Medicated Wine.	The license may be granted to a Chemist or Druggist of good standing subject to payment of Rs.50/- per annum.	Collector (Excise).
		L-12-A	Temporary License for the retail sale of foreign liquor at a bar in theatre or cinema.	A special license may be granted for the retail vend of foreign liquor at a bar, whom temporary arrangement for the	Collector (Excise)

				<p><i>sale of foreign liquor are required subject to payment of Rs.10/- for a day or Rs.5/- per diem, whichever is greater or maximum of Rs.100/-per diem, Rs.300/-per mensum/ assessed fee plus fixed fee in case of cinema.</i></p>	
		L-12-AA	<p><i>Temporary license for the retail sale of foreign liquor for celebration of a special occasion at a hotel/restaurant.</i></p>	<p><i>A license is granted on fixed fee i.e.Rs.2500/- upto three days and Rs.750/- per day for every additional day in favour of the owners of a hotel/restaurant who have no bar license.</i></p>	<p><i>A.E.T.C./E.T.O./ C. of the districts with the approval of the Financial Commissioner.</i></p>
		L-12-B	<p><i>License for the retail vend of foreign liquor at a bar attached permanently to a theatre or cinema or other such place of entertainment.</i></p>	<p><i>A license is granted on temporary basis for consumption at a bar or other parts of the premises specifically prescribed in the license in glasses or by opened bottles only subject to payment of Rs.150/- per annum.</i></p>	<p><i>Collector (Excise) with the approval of the Financial Commissioner.</i></p>
		L-12-C	<p><i>License for the retail vend of foreign liquor at a club.</i></p>	<p><i>The licnse is granted at a club for retail consumption to its members only subject to payment of Rs.1,000/- upto the member of 100 and @ Rs.5000/- above members of club 100 persons.</i></p>	<p><i>-do-</i></p>
		L-12-D	<p><i>License for the manufacture and possession of sacramental wine for use on special occasions.</i></p>	<p><i>The license is granted for the manufacture sacramental wine for use on special occasions conncted with Catholic Worship</i></p>	<p><i>-do-</i></p>

				for the Sacrifice of the Mass free of cost	
		L-13	Wholesale vend of Country Spirit.	The license is granted to the manufacturer of Country Liquor in whole sale to the L-14 vend license holders subject to payment of Rs.50,000/- per annum.	-do-
		L-14	Retail vend of Country Spirit for consumption on and off the premises.	The licenses are granted by way of Auction-cum-Tender/ Allotment and renewal basis every year.	Collector.
		L-14-A	Retail vend of Country Spirit for consumption off the premises.	-do-	-do-
		L-14-B	Retail vend of Country Spirit at a fair or on a special occasion.	-do-	-do-
		L-14-C	Retail vend of country liquor to the public only for consumption on the premises(supplementary to L-14 (Ahata)	The license is granted subject to payment of Rs.5,000/- per Ahata per annum.	Collector (Excise).
		L-15	Bottling of Country Spirit.	The license is granted supplementary to D-2 and D-2A for the bottling of Country Liquor.	Collector (Excise).
		L-16	Reduction of Country Spirit.	The license is granted to reduce by the addition of water spirit of an original strength not exceeding 60 degree over proof to the strength prescribed for retail sale free of cost supplementary to main license.	-do-
		L-17	Whole sale/retail sale vend of denatured spirit.	The license is granted for the possession and sale of denature spirit upto the limit of 2000 bulk litres subject to	Collector (Excise) with the approval of the Financial Commissioner.

				payment of Rs.1000/- upto quantity of 1000 bulk litre and @ Rs.2000/- above the quantity of 1000 Bls.	
		L-19	Whole sale/retail sale vend of rectified spirit.	The license is granted for the retail sale of rectified spirit subject to payment of Rs.100/- per annum.	-do-
		L-20-A	Vend of Tari.	License not determined	--
		L-20-B	Manufacture and retail vend of Country Fermented Liquor.	License is granted for the manufacture and sale of country fermented liquor by way of Auction-cum-Tender/ Allotment and by renewal every year.	Collector (Excise) with the approval of the Financial Commissioner.
		L-20-C	Manufacture and possession of Country Fermented Liquor for home consumption.	The license is granted for manufacture and possession of country fermented liquor for home consumption only subject to payment of Rs.10/-, Rs.50 and Rs.100/- for one year, 5 years and 10 years respectively.	-do-
		L-20-CC	Manufacture of Country Liquor by distillation from fruits and grains for home consumption.	The license is granted for manufacture of country liquor for distillation from fruits and grains for home consumption subject to payment of Rs.50/-, Rs.250/- and Rs.500/- for one year, 5 years and 10 years respectively.	-do-
		L-20-D	Manufacture and possession of Country Fermented liquor for use on special occasions.	The license is granted for manufacture and possession of country fermented liquor for home consumption only subject to payment of Rs.10/-, Rs.50 and Rs.100/-	-do-

				for one year, 5 years and 10 years respectively.	
		L-21	Extenson of hours during which sale is permitted.	The license is granted for the sale of liquor beyond prescribed hours in special circumstances.	Collector (Excise)
		L-50	Possession permit for 18 Bottles of IMFS and 24 Bottles of Beer at any time in the distinct premises.	Permit is issued to possess liquor for own consumption and by his family and guests at residence subject to payment of Rs.150/-, Rs.300/- and Rs.2500/- for a period of one year, three years and life time respectively.	-do-
		L-50-A	Possession permit for Marriages/special occasions.	Permit is issued for the possession and consumption of liquor on special occasions like marriage, birthday and any other occasions subject to payment of Rs.250/- upto 36 Bls of IMFS/C.L and 39 Bls of Beer and @ Rs.500/- for lifting as per satisfaction of the permit issuing authority.	Asstt.Excise & Taxation Commissioner/Excise & Taxation Officer,I/C of the District/circle as well as by the Excise & Taxation Inspector I/C concerned of the area.
		B-1	Brewery License	The license for the manufacture and sale of Beer is granted @ of Re.0.10 per bottle of 650 Mls subject to minimum of Rs.10,000/- per annum.	Financial Commissioner
		D-2	Distillery License for manufacture of Country Liquor and IMFS.	The license is granted to the manufacturers of liquor @ Re.0.90 per bottle in respect of IMFS and Re.0.70 per bottle in respect	-do-

				of Country Liquor subject to minimum of Rs.75000/- per annum.	
		BWH-2	Bonded Ware House.	The license is granted to the manufacturers of liquor @ Re.0.90 per bottle in respect of IMFS and Re.0.70 per bottle in respect of Country Liquor subject to minimum of Rs.75000/- per annum.	-do-
		S-1	Manufacture of wine and cider from fruits.	The license for the manufacture of fruit based wine and cider is granted subject to payment of Rs.5000/- and renewal thereof @ Rs.2000/-per annum.	Collector (Excise) with the approval of the Financial Commissioner.
		S-1A	Wholesale vend of fruit wine and cider.	The license for the whole sale of wine and cider to the S-1 license holders subject to payment of Rs.1000/- per annum.	-do-
		S-1AA	Retail vend of fruit wine and Cider.	The license for the whole sale of wine and cider to the S-1 license holders subject to payment of Rs.1000/- per annum.	-do-

2. PROCEDURE FOR THE GRANT OF LOI FOR THE ESTABLISHMENT OF DISTILLERY, BONDED WAREHOUSE, BREWERY AND WINERY:

First of all Letter of Intents for the establishment of Distillery, Brewery, Bonded Warehouse and Fruit based Wineries are required to be issued which can be granted after the approval of the State Level Single Window Clearance & Monitoring Authority as well as by the Council of Ministers subject to LOI fee of Rs.10,000/-, Rs.5000/- and Rs.2500/- respectively. Thereafter, after completion of formalities as per conditions of the letter of intents, the main licenses in form D-2, BWH-2, B-1 and S-1 i.e. for Distillery, Bonded Warehouse, Brewery and

Wineries respectively can be issued by Excise & Taxation Commissioner-cum-Financial Commissioner (Excise).

3. IMPORT, EXPORT AND TRANSPORT OF LIQUOR:

Besides this, all kind of liquor can be imported/exported with prior approval of the Financial Commissioner (Excise) subject to payment of prescribed rates of excise duty, import fee etc. leviable under the provisions of Punjab Excise Act, 1914 and rules framed thereunder as applicable to the State of Himachal Pradesh.

4. WORKING PROCEDURE OF THE PLANTS:

As per provisions of Punjab Excise Act, 1914 and rules framed thereunder, in the interest of Government revenue, the process of manufacture and issue of liquor is required to be undertaken in the presence of departmental staff, therefore, at least one or two Excise & Taxation Inspector and one Peon are posted in every plant situated in the State to keep strict watch on the manufacture of potable alcohol, Indian Made Foreign Spirit and Country Liquor and issue thereof to safe guard the government revenue. All stock of spirit imported, manufactured as well as for issue is required to be kept under the Excise Locks as provided by the department.

(iv)	<p>The norms set by it for the discharge of its functions.</p>	<p>In accordance with Standing orders issued under Rules 26 & 27 of Rules of Business of Govt. of H.P., other Rules and per office Manual.</p> <p>Following norms have been prescribed:-</p> <p>For Excise & Taxation Inspectors:</p> <p>1. Touring: minimum 30 days and 15 nights in a quarter</p> <p>2. Excise work : (I) No of suspected villages visited : 15</p> <p>(ii) .Checking of Excise vends : All vends in circle to be checked once in month in Rural area and twice in a urban area .</p> <p>(iii) Excise detection U/S 61/1/14 : At least 5 raids in a month</p> <p>(iv) Inspection/ verification of consignment of liquor at the L-1, L-13 & L-13 A in particular.: every consignment be checked before use.</p> <p>3. Work under the HPGST Act:</p> <p>(i) Checking of Buses and Trucks: number of buses to be checked= 150 in quarter Number of trucks to be checked = 90 in quarter (a) Numbr of taxis and other vehicles to be checked ; 90 in quarter</p> <p>(ii) Detections: number of cases required in the case of PGT E&TIs posted in the Distt. The norms will be three times.</p> <p>4. Work under the HPGST/VAT Act.</p> <p>(i) checking of Goods vehicle : Same as required under PGT Act.</p> <p>(ii) All STXXVI-A declarations received during the quarter in respect of un registered dealers to be verified during the quarter.</p> <p>(iii) Detection of cases of registrable dealers in the circle so that no dealers who is registrable remains undetected.</p> <p>(iv) Registration work disposed off: (a) All applications to be disposed off within a month after receipt of the same.</p> <p>(v) Return defaultes: Return defaulter be checked quarterly.</p> <p>5. Work done under the HP Entt. Duty Act:</p> <p>(i) Checking of Entt. Houses. : All the Entt. Houses to be checked once in a month.</p> <p>6. Work under Motor spirit (Taxation of Sales) Act.</p> <p>(i) all petrol pumps to be checked twice in a month</p> <p>7. H.P. Tax on Luxuries:</p> <p>(i) Registration work : same as under the Sales/ VAT Act.</p> <p>(ii) Return defaulters</p> <p>8. H.P. Tax(on certain Goods carried by Road)Act. Number of vehicles to be checked same as required under PGT Act.</p> <p>9. Liquidation of arrears : circle E&TIs will maintain register of defaulters/ arrear/recovery and liquidate the arrear of the circle.</p> <p>Excise & Taxation Officers :</p>
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		<p>Excise & Taxation Officers</p> <p><i>Touring : Minimum of 12 days in a month.</i></p> <p><i>Assessment cases: 750 in a year and 188 in a quarter(all acts.)</i></p> <p><i>Administrative Inspections;</i></p> <p><i>(a) Inspection of offices of work pending with the E&TIs : Twice in a year of those E&TIs who are working under jurisdiction.</i></p> <p><i>(b) Inspection of Barriers: Once in a quarter.</i></p> <p><i>(c) Inspection of Bry./Disty/BWH/ Manufacturers of wines/liquors/ medicins : Twice in year of all.</i></p> <p><i>4. Inspection for the purpose of detections/ regulatory work:</i></p> <p><i>(a) Inspection of Excise vends. Each vend twice in year in area and once in a quarter in Urban area.</i></p> <p><i>(b) Inspection of Entt. Houses. : All twice in a quarter.</i></p> <p><i>(c) Inspection of buisness premises of registered dealers: As an when warranted under law.</i></p> <p><i>(d) Inspection of premises of Transport Co.:</i></p> <p><i>(i) for the purpose of GST/VAT Act. : 3 in each quarter.</i></p> <p><i>(ii)for the purpose of PGT Act. : 3 in each quarter.</i></p> <p><i>(e) Inspection of petrol pumps: Once in a quarter.</i></p> <p><i>(f) Inspection of vehicles:</i></p> <p><i>(i) Trucks when being unloaded for GST/VAT : 3 in a month.</i></p> <p><i>(ii) Other vehicles: 20 vehicles in a months</i></p>
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		<p>Asstt. Excise & Taxation Commissioners I/C of the Districts. Touring : Minimum of 8 days in a month. Assessment cases: Incharges of the districts will be required to dispose of the following units:-</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Name of the Distt.</th> <th style="text-align: right;">Units.</th> </tr> </thead> <tbody> <tr> <td>Shimla/Solan/Kangra</td> <td style="text-align: right;">225</td> </tr> <tr> <td>Sirmour/Mandi/Una</td> <td style="text-align: right;">350</td> </tr> <tr> <td>Bilaspur/Hamirpur/Kullu/chamba</td> <td style="text-align: right;">450</td> </tr> </tbody> </table> <p>Administrative Inspections; (a) Inspection of offices of work pending with the E&TIs : once in a year of all E&TIs (b) Inspection of Barriers: Once in a year of all barriers. (c) Inspection of Bry./Disty/BWH/ Manufacturers of wines/liquors/ medicins : once in year of all. 4. Inspection for the purpose of detections/ regulatory work: (a) Inspection of Excise vends. Each vend once in year in area and once in a quarter in Urban area. (b) Inspection of Entt. Houses. : All once in a year. (c) Inspection of buisness premises of registered dealers: 5 in each quarter. (d) Inspection of premises of Transport Co.: (i) for the purpose of GST/VAT Act. : one in each quarter. (ii) for the purpose of PGT Act. : one in each quarter. (e) Inspection of petrol pumps: Once in a quarter. (f) Inspection of vehicles: (i) Trucks when being unloaded for GST/VAT : one in a month. (ii) Other vehicles: 5 vehicles in a months</p>	Name of the Distt.	Units.	Shimla/Solan/Kangra	225	Sirmour/Mandi/Una	350	Bilaspur/Hamirpur/Kullu/chamba	450
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Shimla/Solan/Kangra	225									
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(v)	The rules, regulations, instructions, manuals and records held by it or under its control.	Records relating to following Acts/ Rules:- <ol style="list-style-type: none"> 1. Punjab Excise Act, 1914. 2 Medicinal & Toilet preparation Act, 1955 3 East Punjab Molasses (Controal Act, 1948 4 Indian Powers Alcohol Act, 1948 5 Central Sales Tax Act, 1956. 6 H.P. Value Added Tax Act, 2005 7 H.P. Entertainment (Cinematographshow) Act, 1968. 8 H.P. Passengers & Goods Taxation Act, 1955. 9 H.P. Tax on luxuries (in Hotels & Lodging Houses) Act, 1979 10 H.P. Entertainments Duty Act, 1968. 11 Narcotics Drugs & psychotropic Substances Act, 1985 12 H.P. Certain Goods (Carried By Road) Act, 1999. 13 H.P. Tolls Act, 1975 								
(vi)	A statement of the categories of the documents that are held by it or	Files relating to the subjects mentioned above.								

	under its control.	
(vii)	The particulars of any arrangement that exists for consultation with or representation by the members of the public in relation to the formulation of its policy or administration thereof	There Exists a state level Traders Welfare Board in which various segments of traders have been given representation and who are periodically consulted on the issues of policy and implementation. Periodic meetings of excise licencees are also held.
(viii)	A statement of the Boards, councils committees and other bodies consisting of two or more persons constituted as its part of or for the purpose of its advice and as to whether meetings of these boards councils, committees and other bodies are open to the public or the minutes of such meetings are	The state Government has constituted the The Himachal Pradesh Traders Welfare Board for Rendering advice and meetings of the Board are Open to its members. Minutes of its meetings are accessible to the public.

	accessible for public.			
(ix)	A directory of its officers and employees	<i>Sr.No.</i>	Name & Designation	<i>Office Number</i>
			Secretariate level	Phone No.(office)
			<i>Pr. Secretary (E&T)</i>	0177-2620625
			<i>Addl. Seretary (E&T)</i>	0177-2625117
			<i>Section Officer (E&T)</i>	0177- 2880 410
			<i>Superintendent (E&T)</i>	0177-2880410
			Departmental level	Pnone No. (office)
			<i>Excise & Taxation Commissioner</i>	0177-2621835 0177-2806426
			<i>Addl. E&TC (HQ)</i>	0177-2621635
			<i>Addl.E&TC(TRU)</i>	0177-2628287
			<i>Jt.ETC (HQ) (Ex. No. 50)</i>	0177-2621264 0177-2621267 0177-2621268
			<i>Dy.ETC(D)</i>	-do-(Ex. No.25)
			<i>AETC(Excise) AETC(Tax) AETC (L)</i>	-do- Ex. No.24 Ex. No.24 Ex. No. 42
			<i>Addl. E&T Commissioner (SZ), Shimla-3</i>	0177-2658987
			<i>Dy. E&T Commissioner (NZ) Palampur</i>	01894-230186
			<i>Dy.Excise & Taxation Comissioner (CZ) Mandi</i>	01905-223499
			<i>Dy. E&T Commissioner (FS)(SZ) Shimla</i>	0177-2656030
			<i>Dy. E&T Commissioner (FS)(NZ) Palampur</i>	01894-223213
			<i>Dy.Excise & Taxation Commissioner (FS)(CZ) Una</i>	01975-224436
			<i>Asstt. E&T Commissioner, Hamirpur</i>	01972-222285
		14	<i>Asstt. E&T Commissioner, Bilaspur</i>	01978-222309
		15	<i>Asstt. E&T Commissioner, Chamba</i>	01899-222332

		16	<i>Asstt. E&T Commissioner, Solan</i>	<i>01792-223744</i>																																																							
		17	<i>Asstt. E&T Commissioner, Una</i>	<i>01975-226088</i>																																																							
		18	<i>Asstt. E&T Commissioner, Shimla</i>	<i>0177-2621475</i>																																																							
		19	<i>Asstt. E&T Commissioner, Kangra at D/shala</i>	<i>01892-224886</i>																																																							
		20	<i>Asstt E&T Commissioner, Kullu</i>	<i>01902-222542</i>																																																							
		21	<i>Asstt. E&T Commissioner, Sirmour at Nahan</i>	<i>01702-222361</i>																																																							
		22	<i>Asstt. E&T Commissioner, Mandi</i>	<i>01905-222186</i>																																																							
		23	<i>E&T Officer, Kinnaur at R/Peo</i>	<i>01786-222235</i>																																																							
(x)	The monthly remuneration received by each of its officers and employees including the system of compensation as provided in its regulations	<p>The officers and the officials appointed in the department get the normal scales as granted by the Government from time to time. The pay scale of all the posts are given as under:-</p> <p>Secretariate level</p> <table> <tr> <td>Principal Secretary (E&T)</td> <td>Rs.22400-24500</td> </tr> <tr> <td>Addl.Secy(E&T)</td> <td>Rs. 14300-18600</td> </tr> <tr> <td>Section Officer (E&T)</td> <td>Rs. 7220-11660</td> </tr> <tr> <td>Superintendent (E&T)</td> <td>Rs. 6400-10640</td> </tr> <tr> <td>Sr. Assistant</td> <td>Rs.5800-9200</td> </tr> <tr> <td>Jr. Assistant</td> <td>Rs. 4400-7000</td> </tr> <tr> <td>Clerks</td> <td>Rs. 3120-5160</td> </tr> <tr> <td>Peons</td> <td>Rs. 2620-4140</td> </tr> </table> <p>Departmental level</p> <table> <tr> <td>Excise & Taxation Commissioner</td> <td>Rs.18400-24200</td> </tr> <tr> <td>Addl. E&TC</td> <td>Rs. 14300-18600</td> </tr> <tr> <td>Adl.ETC(Deptt)</td> <td>Rs.13500-16800</td> </tr> <tr> <td>Jt. E&TC (Deptt.)</td> <td>Rs.12000 -16350</td> </tr> <tr> <td>Dy.E&TC</td> <td>Rs. 10025-15100</td> </tr> <tr> <td>Dy.Controllor(F&A)</td> <td>Rs.7880-11660</td> </tr> <tr> <td>Asstt.Controllor(F&A)</td> <td>Rs.7220-11660</td> </tr> <tr> <td>Asstt. E&TC</td> <td>Rs. 7880-11660</td> </tr> <tr> <td>AETC (Legal)</td> <td>Rs. 7880-11660</td> </tr> <tr> <td>Sudt. Gr.-I</td> <td>Rs. 7220-11660</td> </tr> <tr> <td>E&TO</td> <td>Rs.7000-10980</td> </tr> <tr> <td>Tehsildar</td> <td>Rs.7000-10980</td> </tr> <tr> <td>Pvt.Secy</td> <td>Rs.7220-11660+300SP</td> </tr> <tr> <td>Supdt. G-II</td> <td>Rs.6400-10640</td> </tr> <tr> <td>Section Officer(F&A)</td> <td>Rs.7000-10980</td> </tr> <tr> <td>Legal Asstt</td> <td>Rs..6400-10640</td> </tr> <tr> <td>Asstt.</td> <td>Rs. 5800-9200</td> </tr> <tr> <td>Pers.Asstt.</td> <td>Rs.6400-10640+300SP</td> </tr> <tr> <td>Sr.Scale Steno</td> <td>Rs.5800-9200</td> </tr> </table>				Principal Secretary (E&T)	Rs.22400-24500	Addl.Secy(E&T)	Rs. 14300-18600	Section Officer (E&T)	Rs. 7220-11660	Superintendent (E&T)	Rs. 6400-10640	Sr. Assistant	Rs.5800-9200	Jr. Assistant	Rs. 4400-7000	Clerks	Rs. 3120-5160	Peons	Rs. 2620-4140	Excise & Taxation Commissioner	Rs.18400-24200	Addl. E&TC	Rs. 14300-18600	Adl.ETC(Deptt)	Rs.13500-16800	Jt. E&TC (Deptt.)	Rs.12000 -16350	Dy.E&TC	Rs. 10025-15100	Dy.Controllor(F&A)	Rs.7880-11660	Asstt.Controllor(F&A)	Rs.7220-11660	Asstt. E&TC	Rs. 7880-11660	AETC (Legal)	Rs. 7880-11660	Sudt. Gr.-I	Rs. 7220-11660	E&TO	Rs.7000-10980	Tehsildar	Rs.7000-10980	Pvt.Secy	Rs.7220-11660+300SP	Supdt. G-II	Rs.6400-10640	Section Officer(F&A)	Rs.7000-10980	Legal Asstt	Rs..6400-10640	Asstt.	Rs. 5800-9200	Pers.Asstt.	Rs.6400-10640+300SP	Sr.Scale Steno	Rs.5800-9200
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Xi	The Budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursement made.	Not applicable	
(xii)	The manner of execution of subsidy programmes, including the amount allocated and the details of beneficiaries of such programmes	Not applicable	
(xiii)	Particulars of recipients of concessions, permits or authorisations granted by it.	Not applicable	

(xiv)	Details in respect of the information available to or held by it, reduced in an electronic form.	Information is available in the website www.hptax.nic.in .																		
(xv)	The particulars of facilities available to citizens for obtaining information, including the working of a library or reading room, if maintained, for public use.	The public can have the information from the department from 10AM to 5 PM as provisions of the RTI Act, 2005. Besides, some information with regard to the department is also available on the website of the department. No library is maintained by this department.																		
(xvi)	The names, designations and other particulars of the Public Information Officers.	<p>The Appellant Authority at Secretariate level 1Pr. Secretary (E&T) Excise & Taxation Deptt. 0177-2620625</p> <p>State Public Information Officer(s) at Secretariate level 1Spl./Addl./Jt./Dy./Under Secretary (E&T) Administrative Department level in the Sectt. in respect of Excise & Taxation Branch. 0177-2625117</p> <p><u>State Public Information Officer(s) at Department level</u></p> <table border="1" data-bbox="537 1507 1463 1898"> <thead> <tr> <th data-bbox="537 1507 651 1577">Sr.No.</th> <th data-bbox="651 1507 938 1577">Designation of the officer in the Deptt.</th> <th data-bbox="938 1507 1182 1577">Designation under RTI Act</th> <th data-bbox="1182 1507 1463 1577">Jurisdiction</th> </tr> </thead> <tbody> <tr> <td data-bbox="537 1577 651 1688">1.</td> <td data-bbox="651 1577 938 1688">Addl.ETC(Hq)</td> <td data-bbox="938 1577 1182 1688">Appellate Authority</td> <td data-bbox="1182 1577 1463 1688">At Department level within the State and Zonal Offices.</td> </tr> <tr> <td data-bbox="537 1688 651 1799">2.</td> <td data-bbox="651 1688 938 1799">Dy.Excise & Taxation Commissioner(D)</td> <td data-bbox="938 1688 1182 1799">Public Information Officer</td> <td data-bbox="1182 1688 1463 1799">For HQ</td> </tr> <tr> <td data-bbox="537 1799 651 1898">3.</td> <td data-bbox="651 1799 938 1898">Addl./Dy.Excise & Taxation Commissioner,</td> <td data-bbox="938 1799 1182 1898">Public Information Officer Appellate</td> <td data-bbox="1182 1799 1463 1898">For there respective offices For their respective</td> </tr> </tbody> </table>			Sr.No.	Designation of the officer in the Deptt.	Designation under RTI Act	Jurisdiction	1.	Addl.ETC(Hq)	Appellate Authority	At Department level within the State and Zonal Offices.	2.	Dy.Excise & Taxation Commissioner(D)	Public Information Officer	For HQ	3.	Addl./Dy.Excise & Taxation Commissioner,	Public Information Officer Appellate	For there respective offices For their respective
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		6.	Excise & Taxation Officer Incharge Distt.Kinnaur.	Public Information Officer	Within Distt.
		7.	Excise & Taxation Officers at Sub.Division/circles level	Asstt. Public Information Officer	Concerned Sub. Division/circle