

**THE HIMACHAL PRADESH TAXATION
(ON CERTAIN GOODS CARRIED BY
ROAD) RULES, 1993**

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ARRANGEMENT OF RULES

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[Authoritative English text of Government Notification No. EXN-F (15) 1/92, dated 29th June, 1993 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 29th June, 1993

No. EXN-F (15)-1/92.- In exercise of the powers conferred by section 17 of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 (Act No. 10 of 1991), the President of India is Pleased to make the following rules for carrying out the purposes of the said Act, namely :-

1. Short title.-- These rules may be called the Himachal Pradesh Taxation (on Certain Goods Carried by Road), Rules, 1993.

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

- (a) **"Act"** means the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991.
- (b) **"Assistant Excise and Commissioner"** means the Assistant Excise and Taxation Commissioner In charge of the district appointed as such by the Government under section 7 of the Act;
- (c) **"Deputy Excise & Taxation Commissioner"** means the officer appointed as such by the State Government under Section 7 of the Act and shall also include the Joint Excise and Taxation commissioner whenever posted by that designation but shall not include the Deputy/ Joint Excise & Taxation Commissioner (Flying Squad);
- (d) **"Form"** means a Form appended to these rules;
- (e) **⁴"Treasury" means a treasury, sub-treasury or such branch of the bank authorized to conduct Government transaction in the State as may be notified by the State Government;"**

Explanation:- Unless the Government by order otherwise directs, the branch of the State Bank of Patiala shall be deemed to be the Government treasury only where there is treasury or sub-treasury of Government or a branch of the State Bank of India.

- (f) **"Section"** means a section of the Act.
- (g) **¹"Document" includes data, record or data generated image or sound stored, received or sent in a manual or electronic form or micro film or computer generated micro fiche;**
- (h) **²"Notice or show cause notice" means a notice issued under the Act or these Rules in specified forms. Where, such notice is issued electronically, bearing a serial number generated by the computer, the signature of the issuing authority shall not be required; and**
- (i) **³"Receipt" means an acknowledgement of receiving the document. Where such receipt is issued bearing a serial number generated electronically, the signature of person issuing the receipt shall not be required;"**

(2) All other words and expressions used in these rules but not defined therein shall have the same meanings as are assigned to them under the Act.

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- 1. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2012 published in RHP [Extra-ordinary]
 - 2. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2012 published in RHP [Extra-ordinary]
 - 3. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2012 published in RHP [Extra-ordinary]
 - 4. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2017 published in RHP [Extra-ordinary]

3. Superintendence and control of the administration under section-7.—(1) The Commissioner shall superintend the administration and the collection of tax leviable under the Act and shall control all officers empowered under the Act or these rules.

(2) Subject to the control of the Commissioner, the Deputy Excise & Taxation Commissioner shall control all other officers appointed and empowered under the Act and working in their respective jurisdictions.

(3) Subject to sub-rules (1) and (2), the Assistant Excise and Taxation Commissioner or the Excise & Taxation Officers In charge of the district and the Excise and Taxation Officers In charge of the Check-post or barrier shall control all other officers appointed under the Act and their subordinates within their respective jurisdictions.

(4) Subject to sub-rules (1), (2) and (3), all Inspectors and other persons subordinate to them employed for the collection of the tax at their places of posting are charged with the duty of carrying out the provisions of the Act and these rules, subject to the control and directions of the Assistant Excise & Taxation Commissioner or Excise and Taxation Officers in charge of the district.

4. Payment and recovery of tax.—(1) Any amount payable by a person in charge of the mechanical vehicle, cart or animal in or on which the goods are carried or the person-in-charge of the goods, as the case may be, in respect of tax payable under the Act shall be paid, into the Government Treasury or, to the taxing authority of the district through which the goods are carried.

(2) **²Except when the payment is made to the taxing authority of the district through which the goods are carried, all payments in respect of tax payable under section 3 of the Act shall be made either manually or electronically in a challan in Forms 'T-2' or T—B, as the case may be."**

(3) Challan in Form 'T-2' shall be filled in quadruplicate. One copy of the challan shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or the Excise & Taxation Officer in charge of the district, as the case may be, where from the goods carried originated and two copies shall be returned to the person-in-charge of the mechanical vehicle, [or cart]1 in or on which the goods are carried or the person-in-charge of the goods, as the case may be in token of the proof having paid the due tax.

(4) Except when the payments are made by means of a challan in Form 'T-2' all payments made to the taxing authority either under section 4 or under sub-sections (4) and (5) of section 5 or under section 9 of the Act, shall be received by the taxing authority or Inspector-in-charge of a check post or barrier, as the case may be, subject to the condition that the such authority or Inspector-in-charge shall issue a receipt in Form 'T-1', in token of the proof of having received the amount specified therein from the person-in-charge of the mechanical vehicle, cart, or animal in or on which the goods are carried or from the person-in-charge of the goods, as the case may be. The receipt shall be filled in triplicate, the third copy of which shall be retained by the taxing authority or Inspector-in-charge 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 carried originally, the second copy shall be sent by him, on every Monday following the week, to the Assistant Excise & Taxation Commissioner or Excise and Taxation Officer Incharge of the respective district wherefrom the goods were carried 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 goods shall invariably show to the Inspector-in-charge of the check post or barrier, Excise and Taxation Officer, Assistant Excise and Taxation Commissioner or Deputy Excise and Taxation Commissioner, or any other officer authorised by the Government, on demand the

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1. The words "cart or animal" substituted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004, published in RHP (Extra-ordinary) on 23-7-2004.
 2. Substituted vide notification No. EXN-A(3)2/2011 dated 31-03-2012 published in RHP [Extra-ordinary]

Receipt in Form 'T-1' or the copy of challan in Form 'T-2' in token of the proof of having paid the tax due under the Act.

(6) Every mechanical vehicle carrying 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 in the course of transit within the State for the purpose of delivering the same, goods the driver or the person-in-charge of the goods shall produce at such barrier or other place the receipt in Form 'T-1' or a copy of the challan in Form 'T-2', as the case may be, in token of having paid the tax due under the Act. On the production of such receipt for such challan, the incharge of the barrier will make an entry of the particulars in register in Form 'T-10':

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

Provided further that no such mechanical vehicle, [or cart]¹ shall be allowed to carry the goods without payment of tax, from the place at which it is inspected unless any such mechanical vehicle, [or cart]², carrying the goods after making the payment of tax under sub-rules (1) and (2), reaches the check post or barrier or other place of inspection without unloading 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 :-

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1. The words "cart, animal or human or other agency" substituted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) on 23-7-2004.
 2. The words "cart, animal or human or any other agency" substituted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) on 23-7-2004.

TABLE

Serial No.	Distance	Time to be permitted For Covering the distance
1	2	3
(i)	For the first 35 km.	3 hours.
(ii)	For every subsequent 35 kilometer In plains	1 hours.
(iii)	For every subsequent 25 kilometer	1 hours.

Provided further that where the taxing authority or the Inspector-in-charge of a check post or a barrier, as the case may be, inspecting the goods is satisfied that the mechanical vehicle was prevented to undertake and complete the journey within the time specified in the Explanation appended to in second proviso, for sufficient reasons beyond the control of the driver of the vehicle e.g. breakdown of the machinery and closures of traffic on account of landslides etc., he may increase the time limit set out in column (3) of the Table contained in the Explanation to the second proviso and the order made under this proviso shall also contain the reason for making the same.

[4-A.]¹**Collection of tax by the Authorised persons.**— (1) Notwithstanding anything contained in rule - 4 of these rules, a person selling, ⁴or purchasing or causing to despatch ⁵or receipt or authorising the despatch of cement or clinker [or any other goods]² from his premises ⁶or otherwise [for the first time]³ for carriage by road within the State and duly authorised by the Government by notification, and duly registered ⁷within 30 days of such authorization by Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district, in Form T-12 shall collect the amount of tax payable by a person in-charge of mechanical vehicle or cart in or on which such cement or clinker

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1. Rule 4-A inserted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) on 23-7-2004.
 2. Sub-rule- (1) of rule 4-A substituted vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.
 3. The word " for the first time" inserted vide Notification. No. EXN-F (6) 2/2004 dated 14-6-2007 published in R.H.P. (Extra-ordinary) dated 2-7-2007.
 4. Inserted vide notification No. EXN-F(6)/2004 dated 01-11-2010 published in RHP[Extraordinary]
 5. Inserted vide notification No. EXN-F(6)/2004 dated 01-11-2010 published in RHP[Extraordinary]
 6. Inserted vide notification No. EXN-F(6)/2004 dated 01-11-2010 published in RHP[Extraordinary]
 7. inserted vide notification No. EXN-F(6)2/2004-I dated 30.06.2011 published in RHP (Extra-ordinary)

[or any other goods]1 are carried or the person in charge of cement or clinker [or any other goods]2 as the case may be, and he shall issue a receipt in Form 'T-1A' showing the proof of having received the amount specified therein from the person in charge of the mechanical vehicle or cart or from the in charge of the cement or clinker [or any other goods]3 as the case may be.

["Provided that the authorised person shall not collect any amount on account of tax, if

- (a) The tax has been paid for a distance of two hundred and fifty kilometres at the time
- (b) The total distance in 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 kilometres; and
- (c) The distance covered as a result of first sale, despatch or authorization for despatch is proved from the 'tax invoice' or 'rental 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:

["Provided further that the authorised 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, despatch or authorization for despatch and the distance to be covered as a result of the second sale, despatch or authorization for despatch exceeds two hundred and fifty kilometres"]4

(2) ⁵The person specified in sub-rule (1) shall deposit whole of the amount of tax collected by him during a month or quarter to which the collection relates, into the Government Treasury by challan in Form T-2-B in such manner as specified in rule 36(2)(ii) and rule 40 of the Himachal Pradesh Value Added Tax Rules, 2005

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- 1. Sub-rule- (1) of rule 4-A substituted vide notification No. EXN (F) (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.
 - 2. Sub-rule- (1) of rule 4-A substituted vide notification No. EXN (F) (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.
 - 3. Sub-rule (1) of rule 4-A substituted and for the figure 2.3,4,5 bracket and figures (2) (3) (4) and (5) substituted vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.
 - 4. Proviso added vide Notification No. EXN-F (6) 2/2004 dated 14-6-2007 published in R.H.P. (Extra-ordinary) dated 2-7-2007.
 - 5. Substituted vide notification no. EXN-A(3)2/2011 dated 31-03-2012 and further substituted vide notification No. EXN-F(5)-2/2013-Loose dated 28-29-2015 published in RHP [Extraordinary]

(3) ³The person specified in sub-rule(1) shall file returns in Form T-2-AA electronically, on and after the date of publication of these rules for the financial year 2015-16 and onwards by way of uploading all the requisite information on the website of the Excise & Taxation Department at such intervals as may be specified in rule 40 of the Himachal Pradesh Value Added Tax Rules, 2005. The return shall be accompanied with the Treasury, Challan or Bank receipt in token of tax due having been paid.”

(4)The person specified in sub-rule (1) shall also furnish a return every month either manually or electronically in ‘form T-2A’ to the Asstt. Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the district, within five days of the close of each month during which the collection was made by him along with the treasury challan in ‘Form T-2 or T-2B’, as the case may be.

(5) The person in-charge of the mechanical vehicle or cart or person in-charge of cement or clinker or any other goods as the case may be, shall on demand by taxing authority produce the receipt in Form ‘T-1A’ and on the production of the same, no tax shall be payable under section 4 of the Act.

(6) Where the payment of tax, demand or other sum has been made electronically the authorized bank shall generate e-challan in Form T-2-B through a computer network. The authorized bank shall also forward a statement of such e-challan (called as e-payment scroll) daily in Form T-15 to concerned treasury of the State and a copy of such statement shall be forwarded to the Accountant General, Himachal Pradesh. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan in Form T-2-B. The date of payment for all accounting purposes shall be the generation of e-payment challan and the daily statement from bank shall mention this date.”

[4-B]1 Registration of persons authorised to collect tax under section 4-A-

The application for the grant of registration certificate to the person authorised to collect tax under section 4-A shall be in ‘Form T-11’ and the registration certificate shall be granted ‘Form T-12’ by the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the District concerned on furnishing of security or surety to his satisfaction on deposit of fifty rupees as registration fee into the Government treasury on a challan in ‘Form in T-2’.

[4-C] ²**Scrutiny of returns and assessment of accounts etc.—** (1) The appropriate Assessing Authority shall scrutinize every return filed under rule 4-A (4), by a person authorised to collect tax under the Act, after the close of each month to which the said return pertains.

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1. Rule 4-B inserted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) dated 23-7-2004.
 2. Rule 4-C added vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.
 3. Substituted vide notification no. EXN-A(3)2/2011 dated 31-03-2012 and further substituted vide notification No. EXN-F(5)-2/2013-Loose dated 28-29-2015 published in RHP [Extraordinary]

(2) The Assessing Authority shall assess every such case on half yearly basis by serving a notice upon a person authorised to collect tax under section 4-A of the Act, and rule 13 of these rules in 'Form-T-13' directing him to appear before him, along with all the relevant accounts for that particular period which is proposed to be taken for assessment.

(3) If any mistake is detected in the returns 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 filed under rules 4-A (4) of these rules, the Assessing Authority after recording his findings in writing, shall serve a notice on a person authorised to collect tax under section 4-A of the Act and under rule-13 in 'Form-T-14' directing him to rectify the mistake and to pay the amount of tax less paid, along with the amount of penalty under section 4-A (3) of the Act ibid and produce the receipt (s) before him, within the time specified in the said notice.

[4-D]1 **Audit of Assessment.**—(1) In order to ensure whether the tax collected, paid by a person and the assessment made by the Assessing Authority is correct and also in accordance with the provisions of Act and these rules, there shall be conducted an audit of every assessment made under rule 4-C (2) of these rules. The audit shall be conducted by the designated officers and during the course of the audit, the Assessing Authority and a person authorised to collect tax under section 4-A shall extend their full -co-operation to the audit party for the purpose of verification of returns and Books of Accounts etc.

(2) A person authorised to collect tax under section 4-A of the Act, shall deposit the amount of tax found due in assessment from him for a particular period as pointed out by the Assessing Authority or Audit, into the Government Treasury immediately by means of a challan in 'Form T-2' and shall produce a copy of said challan form to the Assessing Authority".

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1. Rule 4-D added vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.

5. **Procedure for detention of goods under section 9.**—(1) Any taxing authority or the Inspector-in-charge of a check post or barrier detaining the goods under section 9 shall issue to the owner of the goods or his representative or the driver or the person-in-charge of the goods a receipt in Form 'T-3' specifying the description and quantity of the goods so detained and obtain an acknowledgement from such person or if such person refuses to give an acknowledgement, he shall record the fact of refusal in the presence of two witnesses.

(2) The security bond and personal surety bond under sub-section (1) of section 9 of the Act shall be obtained in Form 'T-4' and 'T-5' respectively.

6. **Procedure for disposal of goods detained under section-9.**—The goods detained under sub-rule (1) of rule 5 and not released within 24 hours of the detention shall be sold by public auction in the following manner, namely:--

(1) The taxing authority or the Inspector-in-charge shall cause to be published on the notice board of his office a list of goods detained and intended for sale with a notice under his signature, specifying the place where and shall display the copies of such lists and notice in more than one public places near the check post or barrier or other place where the goods were detained and also where they are intended to be sold/auctioned. Copies of the list and notice shall also be displayed in the offices of the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer In-charge of the district having jurisdiction. Ordinarily a 3 days notice in case of perishable goods and 7 days notice in other cases shall be given before the auction ;

(2) The auction shall be conducted by the taxing authority or the Inspector-in-charge of the check post or barrier, as the case may be. Intending bidders shall deposit earnest money, a sum amounting to 10 per cent of the estimated value of the goods which shall be determined by the taxing authority or the Inspector-on-charge of the check post or barrier, conducting the auction and indicated in the auction notice;

(3) On the day, time and place, fixed for auction, the goods shall be put to auction in one or more lots as the taxing authority or the Inspector-in-charge of the check post or barrier conducting the auction may consider fit and shall be knocked down in favour of the highest bidder. The taxing authority or the Inspector-in-charge of the check post or barrier conducting the auction will have the right to reject the highest bid if it is below the estimated value determined without any reasons;

(4) Where the highest bidder fails to pay the whole amount after deducting the earnest money at the fall of hammer, the goods shall be resold by auction at once and earnest money deposited by the defaulting successful bidder shall be forfeited to Government. The earnest money deposited by the unsuccessful bidder shall be refunded to them immediately after the auction is over;

(5) The sale proceeds of such goods after defraying the expenses and after deducting the tax shall be paid to the owner of the goods or his representative or driver or the person-in-charge of the goods vehicle as the case may be, by the taxing authority or the Inspection-in-charge of the check post or barrier. The amount of tax deducted shall be deposited into the Government treasury under head "0045—Other Taxes and Duties on Commodities and Services—800 Other Receipts—01 Receipts From Goods Carried by Road Act";

(6) In case the person to whom the balance of sale proceeds is to be paid under sub-rule (5) refuses to accept the payments or fails to collect the said payment from the taxing authority or the Inspector-in-charge of the check post or barrier, as the case may be on the day of goods detained are disposed of, the balance of the sale proceeds shall be deposited in the Government treasury under Head "0045—Other Taxes and Duties on Commodities and Services—800 Other Receipts—01—Receipts from Goods Carried by Road Act", under intimation to the said person. The amount so deposited shall be refunded by the Deputy Excise and Taxation Commissioner on the application made by such person in this behalf.

7. Submission of memorandum of appeal under section 12.—

- (1) Every appeal shall—
 - (a) be in writing and written on the standard water mark judicial paper ;
 - (b) specify by the name and the address of the appellant ;
 - (c) specify the date of the order against which it is made ;
 - (d) specify the authority against whose orders the appeal is made ;
 - (e) contain a clear statement of facts and grounds of appeal briefly but clearly set out ;
 - (f) State precisely the relief prayed for ; and
 - (g) be signed and verified by the appellant or by an agent duly authorised by him in writing in that behalf in the following form, namely :--

“Iagent appointed by the appellant named in the above memorandum of appeal do hereby declare that what is stated herein is true to the best of my knowledge and belief.

.....
(Signatures)”

(2) The memorandum of appeal shall be accompanied by the order in original against which it is made or duly authenticated copy thereof, unless the omission to produce such order or copy is explained at the time of presentation of the appeal to the satisfaction of the appellate authority.

(3) The memorandum of appeal shall either be presented by the appellant or his agent to the appellate authority or be sent to the said authority by registered post.

8. Summary rejection.—(1) If the memorandum of appeal omits to state any of the particulars required under rule 7 or is not accompanied by the original or authenticated copy of the orders against which it is made, the appeal may be summarily rejected:

Provided that no appeal shall be summarily rejected under this sub-rule unless the appellant is given a reasonable opportunity to amend the memorandum of appeal.

(2) The appeal may also be summarily rejected on the grounds other than those specified in sub-rule (1) which the appellate authority may consider sufficient and which shall be reduced in writing by the appellate authority:

Provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

9. Hearing.—(1) (a) If the appellate authority does not reject the appeal summarily, it shall fix a date for its hearing. The appeal shall be decided after notice to the Taxing Authority concerned and after considering any representation that may be made by it either in person or through any of its subordinates, or through an authorised representative of the State Government and after giving an opportunity to the appellant 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.

(b) The appellate authority may for sufficient reasons adjourn at any state, the hearing of an appeal to a different time on the same day or any other day.

(2) If on the date and at the time fixed for hearing or on any other date or at any other time to which the hearing may be adjourned, the appellant does not appear before the said authority either in person or through an agent, the said authority may, dismiss the appeal or may decide it *ex-parte* as it may think fit :

Provided that if, within thirty days from the date on which the appeal was dismissed or decided *ex-parte* under this sub-rule, appellant makes an application to the appellate authority for setting aside the order and the said authority is satisfied that the intimation of the date of hearing was not duly served on him or that he was prevented by sufficient cause for appearing when the appeal was called on for hearing, the said authority shall make an order setting aside the dismissal or *ex-parte* decision upon such terms as it thinks fit, and shall appoint a day for proceeding further in hearing the appeal.

10. **Revision under Section 13.**—(1) The Commissioner shall cause a notice of revision sent to the person-in-charge of the mechanical vehicle, [or cart]¹ in or on which the goods were carried or the person-in-charge of the goods, as the case may be, in whose case the orders or proceedings are sought to be revised. A copy of the notice of revision shall also be sent to the taxing authority or Inspector-in-charge of a check-post or barrier whose orders or proceedings are sought to be revised and direct him to send his comments along with the relevant records to him within such time as is specified in the requisition.

(2) On receipt of records and comments under sub-rule (1) or if no comments are received within the time specified in the requisition, the Commissioner may proceed to hear the person-in-charge of the mechanical vehicle, [or cart]² in or on which the goods were carried or the person-in-charge of the goods, as the case may be, and revise the orders for proceedings.

(3) The Commissioner may at any stage call for evidence which he may consider necessary for the disposal of the revision.

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1. The word "cart or animal" substituted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) dated 23-7-2004.
 2. The word "cart or animal" substituted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) on 23-7-2004.

11. **Refund of excess tax paid.**—(1) An application, from a person-in-charge of a mechanical vehicle, [or cart]1 in or on which the goods were carried or the person-in-charge of the goods, as the case may be, for refund of excess paid shall be made to the taxing authority concerned and shall clearly and briefly specify the grounds on which the refund is claimed.

(2) The taxing authority shall enter the application for refund in the register maintained in Form 'T-6' .

(3) Where the taxing authority is satisfied that a refund is due, it shall record an order sanctioning the refund and shall issue a refund voucher in Form 'T-7', if the amount to be refunded does not exceed one thousand rupees. If the amount to be refunded exceeds one thousand rupees, taxing authority shall submit the records of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or the Excise & Taxation Officer, In-charge of the District in case the Officer who imposed the tax is subordinate to the Assistant Excise and Taxation Commissioner or the Excise & Taxation Officer In-charge of the district :

Provided that in case the officer who imposed the tax or penalty is Assistant Excise & Taxation Commissioner or Excise & Taxation Officer In-charge of the District, the record of the case together with his recommendations shall be sent to the Deputy Excise & Taxation Commissioner concerned.

(4) The Assistant Excise & Taxation Commissioner or the Excise & Taxation Officer, In-charge of the District or the Deputy Excise & Taxation Commissioner, as the case may be, to whom the record of the case and the recommendations under sub-rule (3) have been submitted, if satisfied that a refund is due, shall record an order sanctioning the refund and shall issue a refund voucher in Form 'T-7'.

1. The word " cart or animal" substituted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) on 23-7-2004.

13. **Service of notice.**—(1) Notices under the Act or under these rules shall be served by one of the following methods :--

(a) By delivering by hand a copy of the notice to the addressee or to any other agent duly authorised in this behalf by him or to a person regularly employed by him in connection with his business or to any adult male member of his family residing with him ;

or

(b) By registered post :

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods the authority issuing the notice has reasonable grounds to believe that either the addressee is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient, the notice cannot be served by any of the above mentioned methods, the said authority shall after recording the reasons therefore cause the notice to be served by affixing a copy thereof at some conspicuous part of the place of the addressee's business or his residence last known to the said authority or of the place where the addressee is known to have carried on business or where the addressee is known to have last kept his residence or office, if any.

(2) The Officer serving the notice under sub-rule (1) shall return the original copy of the notice to the authority which issued the notice with a report endorsing and stating thereon that he has affixed the copy of notice and the name and address of the person, if any, by whom the building in which addressee's business or residence or office was located was identified and in whose presence the copy was affixed.

(1) The following fees shall be payable in court fee stamps :---

(a) on a memorandum of appeal— rupees

(b) on an application for obtaining copies of record— rupee one per copy per document ;

(c) on any other application or petition for relief to any authority under the Act or these rules—rupee one.

(2) Any person in charge of the mechanical vehicle, [or cart]¹ in or on which the goods are carried or the person-in-charge of the goods or a duly authorised agent by any of these persons, on making to the concerned authority a written application stamped with a court fee of the value of rupees five, may inspect the record maintained by such authority in respect of the tax or any other amount collected from him. A separate application shall be made for the inspection of each record or register.

(3) The court-fee of rupees five paid on the application shall cover the first hour of inspection only. For each subsequent hour or part of an hour an additional court fee stamps of rupees five must be supplied by way of payment beforehand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(4) If the document to be inspected relates to any previous year, search fee in the form of a court-fee stamp of the value of rupees five per application shall be charged.

1 The word " cart or animal" substituted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) dated 23-7-2004.

(5) A person entitled under sub-rule (2) to the inspection of any document shall be granted copy of the same on his paying the charges in the shape of court-fee stamp on the following scale on an application made in this behalf bearing a court-fee stamp of the value of :--

- (a) rupee one for every entry in a register ;
- (b) two rupees for every notice issued by any taxing authority ;
- (c) three rupees for every statement recorded in any enquiry held under the Act or these rules or any other document of which copies are possible to be supplied ;
- (d) one rupee for every adverse order imposing tax or penalty under the Act; and
- (e) three rupees for every other order of penalty, appeal or revision.

(6) If the document of which a copy is to be granted under sub-rule (5) relates to any previous year, search fee in the form of a court-fee stamp of the value of rupees two per application shall be charged.

(7) A copy to be granted under sub-rule (5) shall be prepared in the office of the concerned taxing authority, appellate authority and revisional authority.

15. Repeal and savings.—(1) The Himachal Pradesh Taxation (On Certain Goods Carried by Road) Rules, 1976 are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken including any order made under the rules so repealed shall, to the extent of being consistent with the provisions of these rules, be deemed to have been done, taken or made under the provisions of these rules.

ORIGINAL/ DUPLICATE/ TRIPLICATE
FORM 'T-1'
PAYMNET RECEIPT
[See rule 4 (4)]
PART-A

Name of the office-----District-----
Book No.-----Date-----
Time-----

1. Registration. If any, of the mechanical vehicle, cart or animal in or/ on which the goods are carried or the name and address of the person-in-charge of the goods.

2. (a) Full name and address of the consignor-----

(b) Full name and address of the consignee-----

(c) Full name and address of the bidder-----

3. Description of the goods carried-----

4. Weight of the goods or no. Of cases/boxes carried-----

5. (i) Place from where goods carried by road-----

(ii) Destination-----

(iii) Total kilometres covered/being covered-----

6. (i) Tax charged Rs.-----

(ii) Penalty/ Fine/ Auction Sale Money/ Earnest Money-----

Total : Rs. -----

*Signature of the person-in-charge
of the goods.*

*Signature of the taxing authority or
Inspector-in-charge of the check-
Post or barrier.*

PART-B

[Receipt in case of detained goods auctioned under section 9 (2)]

1. Name and address of the owner of the goods/ person-in-charge carrying the goods.

2. Particulars of goods detained-----
3. Date, time and place of detention of goods-----

4. Date of order of auction of goods-----

5. (i) Sale proceeds of the goods auctioned-----

(ii) Expenses incurred on auction of goods detained-----

6. Net proceeds after deducting the expenses incurred on auction-----

7. Total kilometres covered/ being covered-----

8. Amount of tax charged-----
Balance amount, if any, payable to the owner or person-in-charge of the goods-----

*Signature of the person-in-charge/
Owner of goods.*

*Signature of the taxing authority or
Inspector-in-charge of the check-post
or barrier.*

[FORM T-1-A]1

[See rule 4-A (1)]

ORIGINAL/ DUPLICATE/ TRIPLICATE

Serial No.....

Date:

Time.....

1. Name and address of the person authorised to collect the tax under rule-4A.

2. Name and address of the person in-charge of mechanical vehicle or cart or person in-charge of cement or clinker [or any other goods]2 as the case may be along with registration No. of the mechanical vehicle or cart, if any,

3. Details of transactions-

(i) Weight / quantity of cement/ clinker [or any Other goods]3

(ii) Destination to which cement or clinker [or any Other goods]4 is being despatched.

(iii) Distance covered/ being covered from..to.....(in kilometres).

4. Amount of tax collected Rs.....
(in words).....

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

1. Form T-1-A inserted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-ordinary) dated 23-7-2004.

2. Form T-1-A substituted vide notification No. EXN-F (6)2/2004 dated 27-9-2006published in R.H.P. (Extra-ordinary) dated 26-10-2006.

3. Form T-1-A substituted vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.

4. Form T-1-A substituted vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.

**FORM T-2
CHALLAN
[See rule 4 (2)]**

Invoice of the tax paid into

Treasury

Sub-Treasury

Branch State Bank of India
Or

State Bank of Patiala

And credited under the head of account "0045- Other Taxes and Duties on Commodities and Services-800 Other Receipts 01-Receipts from Goods Carried by Road Act" in respect of-----
-----goods (Number of boxes/ kilograms/ volume/ quantity)-----
-----carried/being carried form-----
--To-----for distance of-----kilometres by road.-----

By whom Tendered	Name and address of the Person in-charge of the Mechanical vehicle, cart or animal/human agency or any other means in or on which the goods are Carried/being carried or The name and address of The person-in-charge of The goods.	Vehicle No. used for carriage of goods	Payment on account of	Amount
1	2	3	4	5

Deposit of the :--
(i) Tax, or
(ii) Fine/ auction sale
Money/ Earnest Money.
(iii) Penalty.

Total :

Dated:.....the.....20
Amount received
Treasury Accountant

Treasurer

Stamp of Treasury
Or

Signature of depositor.
Treasury Officer

Sub Treasury Officer

Agent State Bank of India

State Bank of Patiala.

¹Form T-2-B
 [See rule 4-A(2)]
 E-CHALLAN
 (For deposit of tax/demand/other sum
 Government of Himachal Pradesh
 Excise and Taxation Department

Invoice of the tax paid into

Treasury

 Sub Treasury

 Authorised Bank Name

And credited under the head of account "0045-Other Taxes and Duties on Commodities on Commodities and Services-800 Other Receipts 01- Receipts from Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999 in respect ofgoods.

Number of boxes/kilograms/volume/quantity) _____ carried/being carried from _____ to _____ for distance of kilometres by road.

Sr. No.	Name and address of the person in-charge of the mechanical vehicles, cart or animal/human agency or any other means in or on which the goods are carried/being carried or the name and address of the person in-charge of the goods.	Vehicle No. used for carriage of goods	Payment on account of	Amount	
1	2	3	4	5	
				Deposit of the:- (i) Tax, or (ii) Fine/Auction Sale Money Earnest Money (iii) Penalty Total:	
Challan Identification Number (CIN)			BSR Code	Date	Challan No.
			_____	_____	_____

Certified that all the particulars given above are correct.

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

1. Inserted vide notification no. EXN-A(3)2/2011 dated 31-03-2012

¹“FORM-T-2-AA”
[(See rule 4-A-(3))]

1. Return for the tax Period
2. Name and address of the person/Dealer/Manufacturer/Dispatcher/Receiver authorized to collect and deposit the tax
3. TIN No.
4. Details of Tax collection on goods received during the Tax Period:

Sr. No.	Commodity	Qty. received from distance up to 250 Kms.	Rate	Amount of Tax Payable (Col. 3x4)	Qty received from distance more than 250 Kms.	Rate	Amount of Tax Payable (Col. 6x7)	Total tax payable (Col 5+8)
1	2	3	4	5	6	7	8	9

Total Amount of Tax Payable on Goods received during the tax period Rs.

5. Details of Tax Collections on Goods dispatched during the tax period:-

Sr. No.	Commodity	Qty. dispatched from distance up to 250 Kms.	Rate	Amount of Tax Payable (Col. 3x4)	Qty dispatched from distance more than 250 Kms.	Rate	Amount of Tax Payable (Col. 6x7)	Total tax payable (Col 5+8)
1	2	3	4	5	6	7	8	9

Total Amount of Tax Payable on Goods dispatched during the tax period = Rs.

6. Gross Amount of Tax Payable on all receipts and dispatches (i.e. total of para 4+5)= Rs.

7. Details of deposit of tax collected:-

Amount TR. No. Date

Amount TR. No. Date

Amount TR. No. Date

8. Certified that a total amount of Rs. (in words) has been collected during the tax period of as per details attached and deposited into the Government Treasury as per TR No. and date given above.

Name, Signature and Stamp of Person
 Authorised to collect the tax and deposit it.”

Dated

-
1. Inserted vide notification No. EXN-F(5)-2/2013-Loose dated 28-09-2015 published in RHP [Extra-ordinary]

FORM-T-3

[See rule 5 (1)]

(In case of the detained goods receipts to be issued by the taxing authority or the Inspector-in-charge of the check post or barrier, as the case may be, to the owner or person-in-charge of the goods).

No.....

Book No.....

Name of the Barrier or check
Post/ office.

District.....
.....

1. Name and address of the owner
of goods or his representative or
the driver or the person-in-charge
of the goods.

2. Description of the mechanical
Vehicle, cart, animal/human
Agency or any other means in or
on which the goods are being
carried.

.....

3. Description of the goods detained.

.....

4. Quantity of goods detained.

.....

Signature of the owner of the goods
or his representative or the driver of
the mechanical vehicle in which goods
are carried or the person-in-charge of
the goods in token of acceptance of the
receipt of the detained goods.

Signatures of the taxing authority or
the Inspector-in-charge of the check
post or barrier.

Dated:

(Where the owner of the goods or his representative or the driver or the person-in-charge of the goods refuses to accept the receipt of the detained goods).

1. Record the reasons, if any.....

2. Shri..... who is the owner or the representative of the owner of the goods, or the driver of the mechanical vehicle in which the goods are carried or the person-in-charge of goods has refused to accept the receipt of the detained goods of the description and quantity stated above in the presence of

(1) (Name) Shri
Address

(2) (Name) Shri
Address

Name in full and signature of the

Signature of the taxing authority,

Above mentioned witnesses:

or the Inspector-in-charge of the check-Post or Barrier.

1.....
2.....

FORM T-4

SECURITY BOND TO BE FURNISHED BY THE OWNER OF THE GOODS/ DRIVER OR OTHER PERSON-IN-CHARGE OF THE GOODS VEHICLE OR CART OR ANIMAL/ VESSEL.

[See rule 5 (2)]

Before the taxing authority or the Inspector-in-charge of the check post or barrier empowered under section 9 of the Himachal Pradesh (on Certain Goods Carried by Road) Act, 1991.

No.....of 200 *Petitioner.*

Versus

The State of Himachal Pradesh *Respondent.*

SECURITY BOND EXECUTED IN FAVOUR OF THE GOVERNMENT OF HIMACHAL PRADESH AND HIS SUCCESSORS IN OFFICE AND ASSIGNS

Where the taxing authority or Inspector-in-charge of the check post or barrier (name of the check post or barrier or the officer empowered under section 9 of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 has directed the owner of goods/ driver or other person-in-charge of the goods/ vehicle or vessel in which goods are carried to furnish adequate security and in pursuance of such directions, I/ We hereby personally undertake and bind myself/ ourselves my heirs/our heirs and legal representatives to pay to the Government of Himachal Pradesh. (hereinafter referred to as the government), the sum of Rs.....(Rupees.....)

And mortgage/ charge the properties specified in the Schedule here unto annexed for the payment of a sum of Rs.....

(Rupees.....) to the Government and covenant that if penalty or other amount due under the said Act is paid Act is paid this bond shall be void and of no effect otherwise, it shall remain in full force and effect.

In witness where I/We have hereunto affixed our hands and seal this.....day of200.....at.....

Witness :

1.....

Signature

.....

Full address

2.....

Signature

.....

Full address

.....

Signature

Note— The Security Bond should be affixed with adhesive non-judicial Stamp of the value as prescribed under article 57 of the Indian Stamp (Himachal Pradesh Amendment) Act, 1969 (Act No. 16 of 1970).

SECHEDULE

(Give details of properties mortgaged/ charged).

AND THESE PRESENTS ALSO WIRNESSETH THAT the liability of the obligor here under shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or in indulgence shown by the Government or by reason of any change in the constitution of the obligor or in cases where the obligor is not an individual.

The Government agrees to bear the stamp duty, if any, chargeable on these presents.

IN WITNESS WHEREOF the obligor *has set his hand/* has caused these presents executed by its authorised representatives, on the day, month and year above written.

Signed by the above-named obligor in presence of—

1.....

2.....

.....
(Obligor's signature).

Accepted for and on behalf of the Governor, Himachal Pradesh by name and designation of the officer duly authorised in pursuance of Article 299 (1) of the Constitution of India to accept the Bond for and on behalf of the Governor of Himachal Pradesh.

In the presence of—

1.....

2.....

(Name and designation of the Officer).

FORM T-5

PERSONAL/ SURETY BOND

Personal bond to be executed by the owner of the goods or his representative, Driver or other person-in-charge of the goods vehicle's or vessel on behalf of the owner of the goods.

[See rule 5 (2)]

Before the taxing authority or Inspector-in-charge of the check post or barrier, as the case may be empowered under section 9 of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991.

No..... 200.....

. . Petitioner.

Versus

The State of Himachal Pradesh

. . Respondent.

Known all men by these presents that I/We.....(Full Name).....(Full address).....

With Registration certificate No. (if any) am/are held and firmly. Bond unto the Governor of Himachal Pradesh (hereinafter referred to as the 'Government' which expression shall, unless excluded by or repugnant to the context, includes his a successor-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 as demanded, for which payment to be well and truly 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 taxing authority or Inspector-in-charge of the check post or barrier in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax/ penalty payable by him/them under the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 (hereinafter referred to as the said Act) and indemnifying the Government against all loss, costs or expenses which the Government may in any way suffer, sustain or pay by reason of omission, default or failure or insolvencyof the above bounden of any person or persons acting under or for him/ them to pay such tax/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 or any person acting under or for all him/them pays the full amount of tax/ 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 section 7 of the said Act, such demand to be in writing and to be served upon the above bounden person/ his their heirs, 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 the times indemnifying 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/penalty under the said Act, be caused by persons of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/ them, this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and it is hereby further agreed that in the event of the death/ partition/ disruption/ dissolution/ winding up or the final cessation of the liability under the said Act or the rules made there under, of the above bounden this bond shall remain with the taxing authority or Inspector-in-charge of the check post or barrier for one year from the occurring of any of the events aforesaid for recovering any tax/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, fault

failure or insolvency of the above bounden or any person or persons acting under or for him/them of the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the rules made there under :

Provided always that without prejudice to any other right or remedy for covering the tax/penalty, loss or damage as afore said, it shall be open to the Government to recover the amount payable under this bond as 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 hand this.....day
of.....signed and delivered.....
by the above-named in the presence of
.....Signature..... status.

Witness :-

1.
(Signature with address)
2.
(Signature with address)

SURETY BOND

We (1)
(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 prefer, and in case of his/their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Government of the Himachal Pradesh (hereinafter referred to as the 'Government'), which expression shall unless excluded by or repugnant to the context includes 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 taxing authority or Inspector-in-charge of the check post or barrier in writing to recover any amount of tax/ 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 which such omission, default or failure.

And we agree that the government may without prejudice to any other right or remedies of the Government recover the said sum from us, jointly and severally, as an arrears of land revenue.

And we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the taxing authority or Inspector-in-charge of the Check post or barrier six calendar months notice in writing of his intention so to demand our/joint and several liability under the bond shall continue in respect of all acts, omissions, defaults, failures and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of witness.

1.(Name and complete address of the witness).
2. (Signature)

Present Address :

Signature.....
Permanent Address.....

FORM T-6

REGISTER OF APPLICATION FOR REFUND

[See rule 11 (2)]

Year.....District,

1. Serial No.....
2. Name and address of the applicant.....
.....
3. Registration number of the mechanical vehicles, if any
.....
.....
4. Date of application for refund.....
5. Date of order of imposing tax or penalty or where an appeal was preferred the date of passing of order by the appellate authority.....
6. Period 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 the order.....
13. Date of encashment.....
14. Remarks.....

FORM T-7
REFUND VOUCHER
 [See rule 11 (3)]

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

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

Government of Himachal Pradesh
 Refund Order
 Order for refund of tax or penalty
 Refund payable to
 India/ State

Refund Order
 Order for refund of tax or penalty
 Payable at the State Bank of
 Bank of Patiala within three months
 of the date of issue.

Tax/Penalty realised vide Receipt-in-
 Form 'T-1' or Challan in-Form 'T-2'

 (No. and date).

Date of order directing refund.....

 Amount of refund.....

To

Number in Daily Collection Register
 Showing collections of amount
 Patiala.

The Officer Incharge,
 State Bank of India/ State Bank of

Regarding which refund is made.....

1. Certified that with reference
 To the tax/penalty realised
 vide Receipt in Form 'T-1'
 or

Date of deposit of amount

Challan-in-Form 'T-2'

Name of Treasury/ Sub Treasury in which

 Deposited

(No. and Date)
 2. Certified that the tax/

penalty concerning which this
 refund is ordered has been
 credited in the treasury on
under
 the

Total amount de[posit]ed out of
Which refund is ordered.

Signature of the taxing authority/
Assistant Excise and Taxation
Commissioner or the Excise and
Taxation Officer, Incharge of the
District/ Deputy Excise and
Taxation Commissioner.

Signature of recipient of the Voucher
.....
Date of encashment in the State Bank
Of India / State Bank of Patiala
(Rupees.....)

Note:--A note to this effect has been
kept in the Daily Collection.
Register to avoid double
Payment.

Taxation Commissioner.

(Signature with seal)

Taxing authority/ Assistant Excise
and Taxation Commissioner or the
Excise & Taxation Officer, Incharge
of the District/ Deputy Excise and
Taxation Commissioner.

.....

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 register of
application for refund under my
signatures.

4. Please pay to Shri.....
(Name of the claimant).....
.....
Rs.....

.....
On account of the above refund.

Place.....

Dated.....

(Signature with seal)
Taxing authority/ Assistant
Excise and Taxation Commis-
sioner or the Excise and
Taxation Officer, Incharge of the
District/ Deputy Excise and

Received payment.....
.....
Rs.....
.....only.

Signature of the Officer Incharge of the Bank.

Date.....

Date.....

FORM T-8

REFUND ADJUSTMENT ORDER

[See rule 11 (5)]

Book No.....

Refund voucher No.....

.....

To

.....
.....

1. Certified with reference to tax/ penalty payment records of the person-in-charge of a mechanical vehicle, cart or animal in or on which the goods are carried or the person-in-charge of the goods (Name)..... Date and page No. of Daily Collection Register in Form T-9, that a refund of Rs.....(in figures) rupees..... (in words) is due to (Name).....

2. Certified that the tax/penalty concerning which this refund is allowed has been credited in to the Treasury.

3. Certified that no refund voucher regarding the sum in question has previously been granted and this order of refund adjustment has been entered in the register under my signatures.

4. This refund will be adjusted towards the amount of tax/penalty due from the said person for the carriage of goods (weight, volume and value/quantity).....

To be carried by him on.....(date)

From.....to.....

By road.....Kilometres.

The above named person shall carry this order along with the goods aforesaid to be carried on.....(date)

.....in mechanical vehicles, cart or animal.....

No.....if any

(Signature).....

Taxing Authority/ Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, Incharge of the District/ Deputy Excise and taxation Commissioner.

(Seal of the Authority signing the order)

Dated.....

FORM T-9

DAILY COLLECTION REGISTER

[See rule 12 (1)]

Name of the office.....

District

Date	Name and address of the person-in-charge or the mechanical vehicle, cart or animal in or on which the goods carried or the person-in-charge of the goods.	Number and date of the payment receipt in Form T-1 or challan in Form-T-2.	Registration No. If any, of the mechanical vehicle, cart or animal in or on which the goods are carried.
1	2	3	4

Description of goods carried.	Weight of the goods or No. of cases/ boxes carried.	Tax
5	6	7

Penalty	Total	Amount deposited in the treasury and treasury challan No. & Date	Remarks.
8	9	10	11

REGISTER IN FORM-T-10

[See rule 4 (6)]

Sl.NO.	Name of Consignor	Name of Consignee	Name of the Driver and mechanical vehicle No.	Time of crossing at the check post or barrier or place of inspection
1	2	3	4	5

Description of the goods	Weight Quantity of the goods	Value of the goods	Amount of tax or penalty paid
6	7	8	9

Receipt in Form-T-1 or Challan in Form T-2 (No. and date) along with the name of the district, place and the check-post or barrier of entry exit	Remarks
10	11

[FORM T-11]1
 [See rule 4-B (1)]
APPLICATION FOR REGISTRATION

To,
 The Assistant Excise and Taxation Commissioner/Excise and Taxation Officer of
District.

1. I,.....Proprietor/ Manager/ Partner/ (Head of Department or any other officer/ officers duly authorized by him in writing) of the business known as Messors the head office of which in Himachal Pradesh is situated at town/ VillagePost Office.....Tehsil.....District..... hereby apply on behalf of the said business for registration under Rule 4-B of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Rules, 1993.
2. Permanent address (in case other than incorporated companies).....
3. Status (whether individual, a Hindu undivided family, Firm, Limited Company, Association of persons etc.).....
4. Location of place of business (House No.....Mohalla..... Road.....Village/Town.....District.....)
5. Whether registered under the Himachal Pradesh General Sales Tax Act, 1968 and Central Sales Tax Act, 1956. If so, indicate Registration Certificate Number.
6. Whether surety or security furnished.
7. Particular of persons having interest in the business (in case of incorporated companies a list showing the name and address of the Directors and share holders shall be attached to this application).
8. Whether registration fee of Rs. 50/- has been deposited, if so T.R. No. and date be indicated

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

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

Place.....
 Date.....

Signature.....
 Designation.....

1. Form T-11 added vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extra-

ordinary) dated 23-7-2004.

[FORM T-12]¹

[See rule 4-B (1)]

CERTIFICATE OF REGISTRATION

No.....

This is to certify that the person (s) whose particulars are given below has/ have been registered under rule-4-B of Himachal Pradesh Taxation (on Certain Goods Carried by Road) Rules, 1993 on this the..... day of.....

1. Name and complete address of the person (s).....
 2. Style of business and detail of goods which are being sold.....
 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

*Assistant Excise & Taxation Commissioner/
Excise and Taxation Officer Incharge of District.*

Seal :

Place :

1. Form T-12 added vide notification NO. EXN-F (10) 3/2003 dated 15-7-2004 published in R.H.P. (Extraordinary) dated 23-7-2004.

[FORM T-13]1
[See rule 4-C (2)]

NOTICE FOR SCRUTY OF RETURNS & ASSESSMENT ETC.
Before the Assessing Authority ofDistrict at.....

To

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

Whereas:--

(a) You, a person authorised by the Government under section 4-A of Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1999 to collect and deposit tax under Act ibid, duly registered with the Department under Registration No.....In..... District; have not furnished the monthly return (s) prescribed under rule 4-A (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. Your case has been selected for assessment under rule 4-C in respect of the above mentioned period.

(c) I am satisfied on information which has come into my possession that you have paid less tax than that of do collected under section 4-A of Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1999 for the period commencing on..... and ending with.....

(d) You have wilfully failed to apply for registration under rule 4-B, as you are a person authorised by the Government under section 4-A of Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1999 to collect the tax under aforesaid Act.

You are hereby directed to attend in person or by an agent at (Place).....
On (date)at (time)and thereto produce or cause thereto be produced, at the said time and place the relevant accounts and documents for the purpose of assessment together with any objection which you may wish to prefer and any evidence you may 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 Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1999.

(Signature.....)

Assessing Authority,

(Seal of Assessing Authority)
Dated.....

.....District.

1. Form T-13 added vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extraordinary) dated 26-10-2006.

[FORM T-14]1

[See rule 4-C (3)]

TAX DEMAND NOTICE

Office of the Assessing Authority ofDistrict.

To

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

Registration No.....

You are hereby informed that the tax paid by you under rule 4-A (2) of Himachal Pradesh Taxation (on Certain Goods Carried by Road) Rules, 1993, is less than that payable as per returns for the period.....as the same has been noticed from the scrutiny of your returns and assessment of relevant accounts for that particular period under rule 4-C (2) along with the amount of interest and penalty is as under :-

- 1. Total tax payable
- 2. Tax paid
- 3. Balance tax due
- 4. Penalty imposed u/s 4-A (3)
- 5. Net amount due

You are hereby directed to rectify the mistake and pay the sum of Rs.....
.....(Rupees.....)
(in words) into the Government Treasury on or before (date).....and
furnish the necessary treasury receipt in this office on or before the above said date.

(Signature).....
Assessing Authority.

.....
District.

(Seal of Assessing Authority)

Dated.....

- 1. Form T-14 added vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in R.H.P. (Extra-ordinary) dated 26-10-2006.

Form T-15

[See rule 4-A(6)]

Statement of Payment Made Electronically

Payment Date:

Scroll Date:

Sr. No.	Name of Depositor	Registration Number	Date of Deposit	Major Head	Sub-Major Head	Minor Head	Sub Head	Bank CIN Amount in Rs.	Amount in Rs.

Signature of Authorized Bank Officials
Designation and Seal

-
1. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2012

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the

No. - In exercise of the powers conferred by section 17 of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 (Act No. 10 of 1991), the President of India is Pleased to make the following rules for carrying out the purposes of the said Act, namely :-

1. Short title.-- These rules may be called the Himachal Pradesh Taxation (on Certain Goods Carried by Road), Rules, 1993.

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

- (a) **“Act”** means the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991.
- (b) **“Assistant Excise and Commissioner”** means the Assistant Excise and Taxation Commissioner In charge of the district appointed as such by the Government under section 7 of the Act;
- (c) **“Deputy Excise & Taxation Commissioner”** means the officer appointed as such by the State Government under Section 7 of the Act and shall also include the Joint Excise and Taxation commissioner whenever posted by that designation but shall not include the Deputy/ Joint Excise & Taxation Commissioner (Flying Squad);
- (d) **“Form”** means a Form appended to these rules;
- (e) **“Treasury”** means a treasury, sub-treasury or such branch of the bank authorized to conduct Government transaction in the State as my be notified by the State Government;”

Explanation:- Unless the Government by order otherwise directs, the branch of the State Bank of Patiala shall be deemed to be the Government treasury only where there is treasury or sub-treasury of Government or a branch of the State Bank of India.

- (f) **“Section”** means a section of the Act.
- (g) **“Document”** includes data, record or data generated image or sound stored, received or sent in a manual or electronic form or micro film or computer generated micro fiche;
- (h) **“Notice or show cause notice”** means a notice issued under the Act or these Rules in specified forms. Where, such notice is issued electronically, bearing a serial number generated by the computer, the signature of the issuing authority shall not be required; and
- (i) **“Receipt”** means an acknowledgement of receiving the document. Where such receipt is issued bearing a serial number generated electronically, the signature of person issuing the receipt shall not be required;”

(2) All other words and expressions used in these rules but not defined therein shall have the same meanings as are assigned to them under the Act.

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- 1. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2012 published in RHP [Extra-ordinary]
 - 2. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2012 published in RHP [Extra-ordinary]
 - 3. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2012 published in RHP [Extra-ordinary]

4. Inserted vide notification No. EXN-A(3)2/2011 dated 31-03-2017 published in RHP [Extra-ordinary]