

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

No.: EXN-A(3)-1/2012

Dated Shimla-171002,

the

14th December, 2012

NOTIFICATION

In exercise of the powers conferred under section 3 of The Himachal Pradesh Public Services Guarantee Act, 2011, the Governor of Himachal Pradesh is pleased to notify the services, designated officers, first appellate authority, second appellate authority and stipulated time limit for the purpose of this Act in respect of Excise & Taxation Department, which is as under :-

Sr.No.	Name of Public Service	Time limit	Checklist of documents to be submitted	Designated Officer who is supposed to dispose off the application	Remarks	First Appellate Authority	Second Appellate Authority
(1)A	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<i>HP VAT Act, 2005 and CST Act, 1956</i>						
1	Registration of Dealer/Disposal of Application.	Total=10days Asstt/Clerk =2days ETI=6 days ETO=1 day AETC =1day	1.Form VAT-I: Application for the grant of VAT/GENERAL registration under section 14 of the Himachal Pradesh Value Added Tax Act, 2005 Along with Form VAT-I, dealer will attach the following annexure 1) Annexure-I : Information about Proprietor, Manager (duly authorized), each Partner (in case of partnership business)/Director (in case of Private Company) separately, Karta of Hindu Undivided Family . 2) Annexure-II : Details of additional places of business . 3) Annexure-III: List of goods required to be purchased for use in manufacture, telecommunication, generation or distribution of electricity or other form of power, packing of goods and use as capital goods. 4) Annexure-IV : Details of Security Furnished Along with this, the following required attachments shall also be presented:	Assessing Authority/ETO /AETC as case may be.	If all codal formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day.	Addl./Dy. ETC(concerned Zone Incharge)	Chief Information Commissioner under RTI Act

			<ul style="list-style-type: none"> • Registration fee in the form of a deposit receipt in Form VAT-II for Rs. 100. • Personal bond with two solvent sureties on a non judicial stamp paper of appropriate value to the satisfaction of the appropriate Assessing Authority and executed in Form VAT-III. And if Assessing Authority wants to get the security from dealer then assessing authority may ask for the security as mentioned below: • Security in the form of cash deposit or Post Office Saving Account or Scheduled Banks Saving Bank Account or Fixed deposit receipt duly pledged to the Assessing Authority or Bank Guarantee from a scheduled bank. • Three Passport Size photographs. • Affidavit of the applicant. Vakalatnama or authorization in case the application is moved by an advocate or relative or whole time employee or any other authorized person. • Proof of Permanent Accountant Number (PAN) under Income Tax Act. (photocopy) • Identity proof in the form of EVC, Driving License, PAN card, Passport, Identity card (Photocopy). • Address proof (Permanent and Temporary) in the form of Ration 				
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			<p>card, telephone Bill, Electricity bill etc.</p> <ul style="list-style-type: none"> • Proof of ownership of proposed business premises, if self owned. Rent deed, agreement, lease deed, rent receipt, if hired premises. • Partnership deed, Memorandum of articles of association or other document in support of constitution business. • Rough sketches of the proposed premises. • Imported bill in case the basis for registration is import of goods for sale. • First sale bill after import for determination of date of liability. • Detailed project reports in case of registration of Industrial Unit. <ul style="list-style-type: none"> • The application form should be filled complete and signed by the concerned person. <p>Enlistment certificate or proof from the concerned department in case of registration of Government contractors.</p>				
2	Amendment in the R.C. i.e. Addition/ Deletion of Godown, Partners, Premises, Name and Style of the firm and commodities.	Total=4ays Asstt./Clerk=1days ETI=2ays ETO=1day	<p>Dealer will submit the following details at the time of amendment:</p> <ol style="list-style-type: none"> 1) Application for amendment specifying the amendment required. 2) Court fee stamps worth Rs.25 to be affixed on application. 3) Original Registration Certificates or Duplicate Registration Certificated on the case may be. 	Distt. I/c	<p>If all codal formalities are complete.</p> <p>In case codal formalities are not complete deficiency</p>	Addl./Dy. ETC(concerned Zone Incharge	Chief Information Commissioner under RTI Act

			4) Affidavit and No Objection Certificates from sureties documents like rent deed etc. depending upon the kind of amendment sought.		list to be generated and communicated to the applicant within the same day		
3.	Issuance of Duplicate Registration Certificate	Asstt./Clerk=1 day	Application for issuance for the duplicate RC. Fresh sureties may be needed to update documentation in case of old RC.	Distt. I/c	-do-	Addl./Dy. ETC(concerned Zone Incharge	Chief Information Commissioner under RTI Act
4.	Cancellation of Registration Certificate	Total=5days Asstt./Clerk=1 day ETI=3days ETO=1 days	Application for cancellation to the appropriate assessing authority duly signed. <ul style="list-style-type: none"> • Registration certificates in Original along with attested copies, if any. • All the unused statutory Forms to be appended. • Detail of used statutory Forms to be submitted. • Return, if any remaining to be submitted. • Statement of stock or goods manufactured /imported during the 2 immediate preceding years • Details of Plant and machineries if the dealer deals in manufacturing • A statement of closing stock. 	Distt.I/c/AA	If all codal formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day	Addl./Dy. ETC(concerned Zone Incharge	Chief Information Commissioner under RTI Act
5.	Grant of permission to casual dealer	Total=3days Asstt./Clerk =1 days AA=2 days	1) Non-refundable Fee: A casual dealer shall apply in Form VAT-VIII to the appropriate Assessing Authority and pay into Government treasury a non-refundable fee of one hundred rupees by means of a Challan in Form VAT-II and append the treasury receipt with his/her application. 2) Sale bill book(s) and Account books for authentication and list of commodities imported and to be sold: The casual dealer	Distt. I/c/AA	-do-	Addl./Dy. ETC (concerned Zone Incharge	Chief Information Commissioner under RTI Act

			<p>along with the application in Form VAT-VIII furnish to the appropriate Assessing Authority sale bill book(s) and account books for authentication and shall append the list of commodities to be sold.</p> <p>a) The application in Form VAT-VIII</p> <p>b) Security Amount:</p> <p>i. The appropriate Assessing Authority on receipt of the application under rule 27 shall, keeping in view the quantum of business undertaken or likely to be undertaken, determine the amount of security which shall not exceed one lakh rupees.</p> <p>ii. Every casual dealer shall furnish the security for the amount determined under sub-rule (1) which shall be in the form of bank guarantee from a local Scheduled Bank or a demand draft in favour of the Appropriate Assessing Authority.</p> <p>iii. The appropriate Assessing Authority at any stage during the currency of the casual business event may, demand additional security, if he is satisfied that the security already obtained is inadequate provided that the total amount of security including the additional security shall not exceed rupees one lakh.</p> <p>c) Authentication of cash memos (to be signed by AA)</p> <p>d) Proof of Permanent Accountant Number (PAN) under Income Tax Act.(Photocopy)</p> <p>e) Identity proof in the form of EVC, Driving License, PAN Card, Passport, Identity Card(Photocopy)</p> <p>f) Address proof (Permanent and Temporary)</p>			
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			in the form of Ration Card, Telephone Bill; Electricity bill etc				
			g) NOC of the place (where dealer would				
6.	Issuance of Tax clearances certificate	Total =2 days Asstt./Clerk=1 day Assessing authority=1 days		-do-	-do-	-do-	Chief Information Commissioner under RTI Act
7.	Permission to conduct door-to-door sales and authentication of bill books and Challan.	Asstt./Clerk Same days. Assesing authority Same day		-do-	-do-	-do-	-do-
B	HP PGT Act, 1955						
1.	Registration of Vehicle/ Disposal of Application i.e PGT-2 and PGT-6	Total=7days Asstt./clerk=7day	Dealer will submit the registration form P.G.T. 1 along with the attachments as mentioned below: <ul style="list-style-type: none"> • Application Form should be duly signed by the owner along with the VAT TIN No. if applicable. • Accompanied by the treasury receipt of Re. 10 in Form PGT 3. • Security in the shape of cash deposit in Government Treasury, National Saving Certificate, • Post office saving bank account duly pledged in the name of appropriate assessing authority or Bank Guarantee from a scheduled bank, or furnishing personal bond in form PGT-5-B with two solvent sureties on a non judicial paper of Rs.25/- .The security shall not exceed Rs. 20,000/- • Photocopy of the Registration Certificate under M.V. Act. • Photocopy of Route Permit. • Inspection Note Book in Form PGT-6. 	AETC/ETO/A ssessing authority	If all codal formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day .	Addl./Dy. ETC(concerned Zone Incharge)	Chief Information Commissioner Under RTI Act.
2.	Amendments	Total=3days	Dealer needs to submit the amendment	AETC/ETO/A	If all codal	Addl./Dy.	Chief

	in the Registration Certificate i.e. Addition/ Deletion of Vehicles, change of address and ownership .	Asstt./clerk=2day A/A=1	application in form PGT 3 to concerned district office. Following are the assumed applications and documents: An application by dealer carrying the business is to be made within a period of 30 days from the date of occurrence of such contingency or events. <ul style="list-style-type: none"> • Other documents as required by the authority. • Registration Certificate. 	Assessing authority	formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day.	ETC(concerned Zone Incharge)	Information Commissioner Under RTI Act
3.	Issue of duplicate RC	Asstt./clerk=2day A/A=1day	Registered dealer deposits a fee of Re.1 in the appropriate Government Treasury and is acknowledged for the duplicate copy of the RC.	AETC/ETO/Assessing authority	-do-	Addl./Dy. ETC(concerned Zone Incharge)	Chief Information Commissioner Under RTI Act
4.	Cancellation of Registration Certificate	Total=7 days Asstt./clerk=5days AA=2 days	<ul style="list-style-type: none"> • Cancellation Application and Registration Certificate • Reason for Cancellation: The Dealer will have to state the reason for canceling the current registration number . 	AETC/ETO/Assessing authority	-do-	-do-	
5.	Issuance of Challan and application form	Asstt./Clerk Same day		AETC/ETO/Assessing authority		-do-	
6.	Issuance of Tax Clearance Certificate	Total=2days Asstt./clerk=1day AA=1 day		AETC/ETO/Assessing authority		-do-	
7.	Refund	Total=7days Asstt./clerk=3days AETC/ETO=4days		AETC/ETO/Assessing authority	.		
C	HP Tax on Luxuries (In Hotels and Lodging Houses) Act, 1979						
1.	Registration/ Disposal of	Total=7 days Asstt./clerk=3day AETC/ETO=4	Dealer will submit the registration form and the attachments as mentioned below:	AETC/ETO/Assessing authority with	If all codal formalities are	Addl./Dy. ETC(concerned Zone	Chief Information Commission

	Application		<ul style="list-style-type: none"> • Application Forms LT XII along with the fee receipt of Rs. 25 • Two personal sureties bond of One Lac each on a stamp paper Rs. 15/- each • Security can be National Saving Certificate (NSC) or Bank Guarantee • Rent deed (If Hotel / Lodging House is rented) • Site map • Partnership deed (If (If Hotel / Lodging House is in partnership) • Income Tax PAN Number photo copy • Residence proof copy • Enlistment copy of Registration (If Hotel / lodging house is in contracting). 	in 2 days	complete.	Incharge	er Under RTI Act
2.	Issue of Challan and Application	Asstt./Clerk Same day		AETC/ETO I/c		Addl./Dy. ETC (concerned Zone Incharge)	Chief Information Commissioner Under RTI Act
3.	Issue of Tax clearance certificate	Asstt./Clerk Same Day A/A same day		AETC/ETO I/c		Addl./Dy. ETC (concerned Zone Incharge)	-do-
4.	Refund of excess luxury tax paid	Total = 14 days Asstt./Clerk=4 days. AETC/ETO=5day And 5 days where the approval required from ETC		AETC/ETO I/c		Addl./Dy. ETC (concerned Zone Incharge)	Chief Information Commissioner Under RTI Act
D	<i>Certain Goods Carried by Road Act, 1999</i>						

1.	Registration/ Disposal of Application	Total=7 days Asstt./clerk=2days ETI=3days AETC/ETO=2day	Following forms shall be required to be submitted by the dealer. 1. Form T-11 - Application for the grant of VAT. 2. These forms shall be accompanied by a deposit receipt, in Form T-2 of a fee of fifty rupees in the appropriate Government Treasury or to the taxing authority of the district through which the goods are carried. 3. VAT TIN, if applicable 4. Address Proof 5. Site plan 6. PAN card	AETC/ETO I/c	If all codal formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day.	Addl./Dy. ETC (concerned Zone Incharge	Chief information Commissioner under RTI
2.	Issue of Challan and Application Form	Asstt./Clerk Same day		AETC/ETO I/c		Addl./Dy. ETC (concerned Zone Incharge)	Chief Information Commissioner under RTI Act
3.	Refund of excess paid	Total=14 days Asstt./clerk=4 days. AETC/ETO=5 And 5 days where the approval required from ETC level.		AETC/ETO I/c.		Addl./Dy. ETC (concerned Zone Incharge	Chief Information Commissioner under RTI Act
<i>E(1)</i>	<i>Excise Act(2)</i>	(3)	(4)	(5)	(6)	(7)	(8)

2.	Issue of Pass	ETI Same Day,if application is submitted to him in the forenoon. Next working day if the application is submitted in the afternoon.	<ul style="list-style-type: none"> Application Form stating the description of the goods which are to be transported from the duty paid storage or out of duty paid storage space. <p>A licensee applying for the transport of liquor from Duty Paid Storage or Out of Duty Paid Storage to a Wholesaler/Retailer premises will have to submit the application alongwith following attachments as mentioned below :-</p> <ul style="list-style-type: none"> Application showing the kind of liquor and quantity to be transported from the specific place i.e. L-1,L-1B, L-1BB, L-1C, S1A ,S-1B and L-13 etc. as the case may be. Challan in form of M-45A showing the amount of levies paid into the Government Treasury. 	AETO/ETI Incharge of circle.	If all codal formalities are Complete In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day	Addl./Dy. ETC (concerned Zone Incharge)	Chief Information Commissioner under RTI Act.
3.	Issue of permit L-50 and L-50A	Total=2days ETI=1day AETC=1 day	<p>L-50: Application mentioning the reasons for the grant of possession permit alongwith the Challan in Form M-45A as proof of deposit of permit fee into the Govt. treasury.</p> <p>L-50-A: Application alongwith the challan in Form M-45A as proof of deposit of permit fee into the Govt. treasury and Invitation Card/ other relevant Proof in respect of the celebration of such occasion.</p>	Distt. I/c	If codal Formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated	Adl./Dy. ETC (concerned Zone Incharge)	Chief Information Commissioner under RTI ACT.

					ed to the applicant within the same day		
4.	Renewal of Licenses	Total =14 days ETI=4days AETC=5days Zonal Incharge= 5 days	The following documents are generally needed to be submitted for the renewal of various licenses: <ul style="list-style-type: none"> • Application alongwith Challan in Form M-45A as proof of deposit of renewal fee with court fee duly affixed. • Original copy of the license. • Recommendation of the concerned District/Zonal I/Cs alongwith detailed report about the dues etc. • Any other document as may be required by the Financial Commissioner (Excise) / the granting authority. 	Distt.I/c	If codal Formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day	In case of matters relating to ETI and AETC, the first appellate Authority is Addl. /DETC I/C of the Zones,if the matter relates to Addl. /DETC I/C of the Zones, the first appellate authority is Excise & Taxation Commissioner, HP	Chief Information Commissioner under RTI Act.
5.	Addition/ Alteration in the licensed premises	Total =14 days ETI=4 AETC=5 Zonal Incharge=5 days	<ul style="list-style-type: none"> • Application required to be sent to the concerned AETC I/C of the District alongwith the site plan showing the addition/alteration required to be made. • Site Plan duly verified by the ETI I/C and AETC I/C of the district concerned. • Detailed report of the concerned ETI I/C of the licensed premises mentioning the reasons for this purpose. • Recommendation letter of the 	Distt.I/c	If all codal formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated	-do-	Chief Information Commissioner under RTI Act

			District/Zonal I/Cs.		ed to the applicant with in the same day.		
6.	Approval of Manager	. Total=14 days ETI =4days AETC =5days Zonal in-charge =5days	<ul style="list-style-type: none"> Application from the management/applicant copy of Resolution / Power of Attorney as the case may be. Affidavit of the concerned person as per Rules. Attested copy of the signatures of the proposed Manager by the applicant. Medical Fitness Certificate 	Distt. I/c	If all codal formalities are complete. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant with in the same day.	-do-	Chief Information Commissioner under RTI Act
7.	Grant of Licenses	Total =14 days ETI=4days AETC=5days Zonal In charge =5days	<p>List of documents to be submitted generally along-with the application:</p> <p><u>L-I License:</u></p> <ol style="list-style-type: none"> 1. Application for grant of License with court fee duly affixed. 2. Site plan of the premises in triplicate duly verified by the ETI I/C of Circle and AETC I/C of district concerned . 3. Proof of the ownership of premises, if self owned. 4. Rent deed, rent agreement, rent receipt etc. if taken on rent. 5. Partnership Deed, Memorandum and Articles of Association etc. in case the applicant is not a sole proprietor concern. 6. Affidavit of the Sole Proprietor/Manager or authorized signatory as the case may be. 	Distt.I/c	If all codal formalities are completed. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day.	In case of matters relating to ETI and AETC, the first appellate Authority is Addl. /DETC I/C of the Zones, if the matter relates to Addl. /DETC I/C of the Zones, the first appellate authority is	Chief Information Commissioner under RTI Act

			<p>7. Any other document as may be required by the Financial Commissioner (Excise)/the granting authority.</p> <p>L-IA License: Supplementary license required to be given alongwith main license i.e. D-2, B-1, BWH- 2 as the case may be.</p> <p><u>L-1-C License:</u> Supplementary license required to be given alongwith main license i.e. D-2, B-1, BWH-2 as the case may be.</p> <p><u>L-2A License:</u></p> <ol style="list-style-type: none"> 1. Application for the grant of License. 2. Site plan of the premises in triplicate. 3. License fee to be deposited only after approval of the licence. <p><u>L3-4-5 License:</u></p> <ol style="list-style-type: none"> 1. Application for the grant of License with court fee duly affixed alongwith detailed report of the ETI I/C. of Circle/Area. 2. Site Plan of the proposed premises in triplicate. 3. Proof of ownership of premises, if self owned. 4. Rent deed, rent agreement, rent receipt etc. if taken on rent. 5. Partnership deed, memorandum and articles of association etc. in case the applicant is not a sole proprietor. 6. Registration Certificate from the Tourism Department as a proof of registration of Hotel showing the number of rooms in the Hotel . 7. No Objection Certificate from the Deputy Commissioner. 8. No Objection Certificate from Superintendent of Police. 9. No objection Certificate from the Local 			Excise & Taxation Commissioner, HP.	
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		<p>body.</p> <p>10. License fee to be deposited after approval of Financial Commissioner (Excise)/Granting Authority</p> <p>11. Affidavit of the applicant/authorized signatory as the case may be, as per Rules.</p> <p>12. Any other document as required by the Financial Commissioner (Excise)/Granting Authority</p> <p><u>L- 3A-4A-5A License:</u></p> <p>1. Application for the grant of License with court fee duly affixed alongwith detailed report of the ETI I/C. of Circle/Area.</p> <p>2. Site Plan of proposed premises in triplicate.</p> <p>3. Proof of ownership of premises, if self owned.</p> <p>4. Rent deed, rent agreement, rent receipt etc. if taken on rent.</p> <p>5. Partnership deed, memorandum and articles of association etc. in case the applicant is not a sole proprietor.</p> <p>6. Registration Certificate from the Tourism Department as proof of registration of the Hotel showing the number of rooms in the Hotel .</p> <p>7. No Objection Certificate from the Deputy Commissioner.</p> <p>8. No Objection Certificate from Superintendent of Police.</p> <p>9. No objection Certificate from Local body.</p> <p>10. License fee to be deposited after approval of Financial Commissioner (Excise)/Granting Authority.</p> <p>11. Affidavit of the applicant/authorized signatory as the case may be, as per Rules.</p> <p>12. Any other document as required by the Financial Commissioner (Excise)/Granting Authority.</p>				
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8.	Amendment in the Licenses	Total=4days AETC=2 days Zonal Incharge=2 days	Application with duly affixed court fee stamp alongwith proof of the amendment made by the Registrar of Companies in the Memorandum and Article of Association. Or as the case may be & detailed report/recommendation made by the concerned ETI I/C of the Circle/Area as well as of the District/Zonal I/Cs.	District Incharge	If all codal formalities are completed. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day.	In case of matters relating to ETI and AETC, the first appellate Authority is Addl. /DETC I/C of the Zones,if the matter relates to Addl. /DETC I/C of the Zones, the first appellate authority is Excise & Taxation Commissioner, HP.	Chief Information Commissioner under RTI Act.
9	Refund	Total=22 days ETI=7days AETC=7days Zonal Incharge=8	<ol style="list-style-type: none"> 1. Application of the applicant with duly affixed court fee stamp mentioning the amount of refund and reasons thereof. 2. Detailed report/recommendation by the concerned ETI/ AETC/Zonal I/Cs alongwith M-25 Form duly verified by the concerned Treasury Officer and the AETC I/C of the District concerned. 3. In the case of M&TP Act, the copies of AR-4 duly verified by the Custom Authorities with the recommendation of the ETI I/C, District/Zonal I/Cs. 4. Any other document which may be required by the Granting Authority. 	Distt.I/c	If all codal formalities are completed. In case codal formalities are not complete deficiency list to be generated and communicated to the applicant within the same day.	In case of matters relating to ETI and AETC, the first appellate Authority is Addl. /DETC I/C of the Zones,if the matter relates to Addl. /DETC I/C of the	Chief Information Commissioner under RTI Act

						Zones, the first appellate authority is Excise & Taxation Commissioner, HP	
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NOTE:- For more details, the provisions of the H.P. Liquor License Rules, 1986 alongwith other relevant laws may be consulted and the information may also be obtained from the concerned District/Zonal Incharges particularly pertaining to the licenses which are granted by them.

By Order

**Principal Secretary(E&T)to the
Govt. of Himachal Pradesh**

Endst.No. As above. Dated: Shimla-171002, the , 2012.
Copy forwarded for information and necessary action, to/-

1. All Administrative Secretaries to the Govt. of Himachal Pradesh.
2. All Head of Departments in Himachal Pradesh.
3. The Pr. Secretary (AR) to the Govt. of Himachal Pradesh
4. The Excise & Taxation Commissioner, Himachal Pradesh.
5. The Controller, Printing & Stationery, H.P., Shimla-5.
6. Guard file.

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

