

**THE HIMACHAL PRADESH EXCISE & TAXATION DEPARTMENT,  
HIMACHAL PRADESH.**

**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS CARRIED BY ROAD ) ACT, 1999.**

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

**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS CARRIED BY ROAD) ACT, 1999**

**ARRANGEMENT OF SECTIONS**

Sections:

1. Short title and extent.
2. Definitions.
3. Levy and rate of tax.
4. Mode of payment of tax.
- 4-A. Collection of tax by a person selling or causing or authorising to cause despatch of goods for carriage by road.
5. Establishment of check-posts or barriers and inspection of goods in transit.
6. Exhibition table of tax and statement of penalties.
7. Taxing authorities.
8. Assistance to Inspectors and other taxing authorities.
9. Recovery of tax in case of refusal to pay or evasion.
10. Penalties.
11. Tax and penalty recoverable as arrears of land revenue.
12. Appeal.
13. Revision.
14. Refund.
15. Power to amend Schedule-I.
16. Bar of proceedings.
17. Power to make rules.
18. Validation and exemption.
19. Repeal and Savings.

SCHEDULE-I

SCHEDULE-II

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## THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS CARRIED BY ROAD) ACT, 1999

(ACT NO. 16 OF 1999)<sup>1</sup>

(Received the assent of the President of India on 19th August, 1999 and was published in Hindi and English in R.H.P. Extra., dated 5<sup>th</sup> October, 1999 on pages 3743-3778.)

Amended, repealed or otherwise affected by:-

1. H.P. Act No. 3 of 2002<sup>2</sup>, published in R.H.P. Extra., dated 11-02-2002 at pages 4111-4114
2. H.P. Act No. 17 of 2002<sup>3</sup>, published in R.H.P. Extra., dated 18-10-2002 at pages 2009-2010.
3. H.P. Act No. 6 of 2005<sup>4</sup>, published in R.H.P. Extra., dated 27.1.2005, P. 3577-3578.

**An Act to provide for the levy of tax on certain goods carried by road in the State of Himachal Pradesh and to validate certain taxes imposed on the goods carried by road and for certain other matters connected therewith.**

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

**1. Short title and extent.**- (1) This Act may be called the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1999.

(2) It extends to the whole of the State of Himachal Pradesh.

**2. Definitions.**- In this Act, unless the context otherwise requires,-

- (a) "appointed day" means the day on which this Act comes into force;
- (b) "barrier or check-post" means a barrier or check-post established under section 5 of this Act;
- (c) "Commissioner" means the Commissioner appointed under section 7 of this Act;
- (d) "distance covered or being covered" means the total distance calculated from the first point from which goods are carried by road (by means of a mechanical vehicles <sup>5</sup>[or cart] except railways and airways) to the last point in the State;
- (e) "goods" means the goods specified in column(2) of Schedule-I or Schedule-II, as the case may be, appended to this Act;
- (f) "Government" or "State Government" means the Government of Himachal Pradesh;
- (g) "Inspector" means the person authorised by the State Government to collect tax in respect of any goods and includes every Government servant posted in connection with the collection of tax;
- (h) "kilogram" means kilogram as defined in the Standard of Weights and Measures Act, 1976(60 of 1976);

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<sup>5</sup> Subs. for the signs and words ", cart, animal and human agency or any other means" vide Act No. 3 of 2002.

- (i) "mechanical vehicle" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer;
- (j) "notification" means a notification published in the Official Gazette;
- (k) "Official Gazette" means the Rajpatra, Himachal Pradesh;
- (l) "prescribed" means prescribed by rules made under this Act;
- (m) "Schedule" means the Schedule appended to this Act;
- (n) "State" means the State of Himachal Pradesh;
- (o) "tax" means the tax levied under this Act; and
- (p) "taxing authority" means any officer of the Excise and Taxation Department not below the rank of an Excise and Taxation Inspector appointed under sub-section (1) of section 7 of this Act and conferred upon him the powers under sub-section(2) or invested with powers under sub-section (3) of section 7 for carrying out the purposes of this Act.

**3. Levy and rate of tax.**- (1) Subject to the provisions of this Act, there shall be levied and paid to the State Government a tax on every kind of goods specified, in column (2) of Schedule-I, carried by road by means of a mechanical vehicle <sup>1</sup>[or cart]except railways and airways.

<sup>2</sup>[(2) Such tax levied on the goods specified in Schedule-I, shall be payable for a distance of every two hundred and fifty kilometres or part thereof covered or being covered within the State and at the following rates, namely:-

- (a) where the distance covered or at the rates as specified in being covered does not exceeds column (3) of Schedule-I; 250 Kilometres and
- (b) where the distance covered or at twice the rates as specified being covered exceeds in column (3) of Schedule-I ] 250 kilometres.

(3) On every kind of goods, specified in column (2) of Schedule-II, carried by road by means of a mechanical vehicle, cart, animal and human agency or any other means, except railways and airways, at any time, on or after the 17<sup>th</sup> day of July, 1976 but before the appointed day, there shall be deemed and always deemed to have been levied and paid to the State Government, a tax for a distance of every one hundred and fifty kilometres, or part thereof, covered within the State, and for the period mentioned in column (3) thereof and at the following rates, namely:-

- (a) where the distance covered does at the rates as specified in not exceed 150 kilometres. column (4) of Schedule-II;
- (b) where the distance covered at twice the rates specified in exceeds 150 Kilometres but does column (4) of Schedule-II; and not exceed 300 kilometres.
- (c) where the distance covered at thrice the rates specified in exceeds 300 kilometres. column (4) of Schedule-II.

(4) The net weight, value, volume and species of the goods for the purpose of assessment of tax shall be determined in the manner prescribed.

<sup>1</sup> Subs. for the sign and words " , cart, animal and human agency or any other means" vide Act No. 3 of 2002.

<sup>2</sup>. Sub-section (2) subs. vide Act No. 6 of 2005.

*Explanation.*- The tax levied under this Act shall be in addition to any tax levied or leviable under the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (15 of 1955).

**4. Mode of payment of tax.**- The tax payable under this Act shall be paid by every person-in-charge of the mechanical vehicle <sup>1</sup>[or cart] in or on which the goods are carried or the person-in-charge of the goods, as the case may be, in the prescribed manner, into the Government treasury or State Bank of India or to the taxing authority of the district through which the goods are carried subject to the condition that such authority shall issue him a receipt in the prescribed form, in token of having received the amount specified therein.

**<sup>2</sup>4-A. Collection of tax by a person selling or causing or authorising to cause despatch of goods for carriage by road.**- (1) Notwithstanding anything to the contrary contained in section 4, <sup>3</sup>[a person] selling or causing or authorising to cause despatch of goods for carriage by road <sup>4</sup>[duly authorised by the State Government, by notification] shall, in the prescribed manner, collect the amount of tax payable under section 3 from the person incharge of the mechanical vehicle or cart in or on which the goods are to be carried or the person-in-charge of the goods, as the case may be, and the person making such collection shall, in the prescribed manner, make payment of the same into the Government Treasury.

(2) The person making such collection shall issue a certificate, in the prescribed manner, to the person-in-charge of the mechanical vehicle or cart in or on which the goods are carried or the person-in-charge of the goods, as the case may be, and, on the production of the certificate, no tax shall be payable under section 4 of the Act.

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

(4)The provisions of section 11 shall mutatis mutandis apply for recovery of any amount of tax payable and/or any penalty imposed but not deposited under this section.].

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

(2) At every check-post or barrier or at any other place when so required by an officer-in-charge of the check-post or barrier or any other officer not below the rank of an Excise and Taxation Inspector, the driver or any other person-in-charge of the goods, mechanical vehicle <sup>5</sup>[\*\*\*\*]or cart, shall stop the mechanical vehicle [\*\*\*\*] or cart, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the aforesaid officer to examine the contents in the mechanical vehicle [\*\*\*\*] or cart by breaking open the package or packages, if necessary, and inspect all records relating to the goods carried which are in the possession of such driver or other person-in-charge, who shall also furnish such other information as may be required by the aforesaid officer, and if considered, necessary, such officer may also search the goods, mechanical vehicle, [\*\*\*] or cart and the driver or other person-in-charge of the mechanical vehicle [\*\*\*\*] or cart of the goods.

<sup>1</sup> Subs. for the words “, cart or animal” vide Act No. 3 of 2002.

<sup>2</sup> New section 4-A ins. vide Act No. 3 of 2002.

<sup>3</sup> Subs. for the words “every person” vide Act No. 17 of 2002.

<sup>4</sup> Ins. vide Act No. 17 of 2002.

<sup>5</sup> The words “ animal or animal ” omitted vide Act No. 3 of 2002.

(3) The person-in-charge of the goods, mechanical vehicle, [\*\*\*\*] or cart shall keep with him the receipt in the prescribed form showing the tax paid by him under section 4 in respect of the goods being carried by him and produce on demand such receipt before an officer-in-charge of a check-post or barrier or any other officer not below the rank of an Excise and Taxation Inspector checking such mechanical vehicle <sup>1</sup>[\*\*\*\*\*] or cart at any other place.

(4) If the person-in-charge of the goods or mechanical vehicle <sup>2</sup>[\*\*\*\*\*] or cart fails to produce the receipt as required under sub-section (3), the officer-in-charge of the check-post or barrier or any other officer referred to in sub-section (3), as the case may be, shall recover the tax at the place of inspection or check-post or barrier and issue him the receipt in the prescribed form.

(5) If the goods on which the tax is payable under this Act, are passing through the check-post or the barrier falling first in the course of transit within the State, the person-in-charge of the goods, mechanical vehicle <sup>3</sup>[\*\*\*\*\*] or cart may pay the tax at such check-post or the barrier and obtain a receipt, in the prescribed form, against such payment.

**6. Exhibition table of tax and statement of penalties.**- A table of the tax authorised to be taken at the office of the taxing authority or at any check-post or barrier, shall be exhibited, in a conspicuous place near or in such office, check-post or barrier, legibly written or printed in Hindi and English words and figures, to which shall be annexed, written or printed like manner, a statement of penalties for evading or refusing to pay the tax.

**7. Taxing Authorities.**- (1) The State Government may, for carrying out the purposes of this Act, appoint a Commissioner and such other officer or officers to assist him as it thinks fit.

(2) The officer or officers, appointed under sub-section (1), shall exercise the powers of a taxing authority or such other powers as may be conferred upon them and perform such duties as may be required by or under this Act, and have jurisdiction over such area or areas, and have such relation with one another, as may be prescribed.

(3) The Government may, instead of appointing any person under sub-section (1), invest, by notification, any officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, to exercise any power under this Act and also specify therein the area in which power is to be exercised and thereupon such officer or officers shall be deemed to have been appointed under sub-section (1).

(4) All persons appointed under this Act, shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (45 of 1860).

**8. Assistance to Inspectors and other taxing authorities.**- All Police Officers shall be bound to assist the Inspectors and other taxing authorities, when required, in the performance of their duties under this Act, and for that purpose, shall have the same powers which they have in the discharge of their ordinary police duties.

**9. Recovery of tax in case of refusal to pay or evasion.**- (1) If the taxing authority having jurisdiction in the district or Inspector-in-charge of the check-post or barrier, as the case may be, is satisfied that any person carrying the goods specified in the Schedules has evaded payment of tax due

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<sup>1</sup> The sign and words “, animal” omitted vide Act No. 3 of 2002.

<sup>2</sup> The sign and words “, animal” omitted vide Act No. 3 of 2002.

<sup>3</sup> The sign and words “, animal” omitted vide Act No. 3 of 2002.

under this Act, or such person has not made the payment of tax on demand, he may, for reasons to be recorded in writing and after hearing the said person, order detention of the goods and also the mechanical vehicle <sup>1</sup>[or cart] carrying such goods for such period as may reasonably be necessary and shall allow the same to proceed, only on the owner of goods, or his representative or the driver or other person-in-charge of the goods, mechanical vehicle <sup>2</sup>[or cart] on behalf of the owner of the goods, making payment of the tax or furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of tax, in the prescribed form.

(2) In case, the person-in-charge of the goods or the mechanical vehicle <sup>3</sup>[or cart] detained under sub-section (1) fails to pay the tax due or, furnish a bond referred to in sub-section (1) within 24 hours of the detention of such goods, the taxing authority or the Inspector may cause the goods to be sold in the prescribed manner.

(3) The sale proceeds of such goods after defraying the expenses of sale and after deducting the tax shall be paid to the person-in-charge of the goods in the prescribed manner.

<sup>4</sup>**10. Penalties.**- (1) Whoever contravenes or abets or fails to comply with any of the provisions of this Act or any rules made thereunder, or any order or direction made under any such provision or rule, shall, in addition to the payment of tax under this Act, be liable to pay a penalty equal to double the amount of tax or a sum of rupees one thousand, whichever is higher.

(2) Any Taxing Authority may, after affording the person concerned a reasonable opportunity of being heard, impose the penalty mentioned in sub-section (1).

**11. Tax and penalty recoverable as arrears of land revenue.**- The amount of any tax and penalty imposed under this Act, which remains unpaid after the due date shall be recoverable as arrears of land revenue.].

**12. Appeal.**- (1) An appeal shall lie to the Appellate Authority appointed by the State Government in this behalf, against any original order passed under this Act, within sixty day of the passing of such order:

Provided that no appeal shall be entertained by such authority unless it is satisfied that the amount to tax and penalty imposed has been paid:

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

(2) Save as provided in section 13, an order passed by the Appellate Authority shall be final.

**13. Revision.**- The Commissioner may, of his own motion, call for the record of any proceedings which are pending before, or have been disposed of by, any authority subordinate to him, for the purpose of satisfying himself as to the legality or propriety of such proceedings or order made therein and may pass such order in relation thereto as he may think fit.

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<sup>1</sup> Subs. for the sign and words “, cart or animal” vide Act No. 3 of 2002.

<sup>2</sup> Subs. for the sign and words “, cart or animal” vide Act No. 3 of 2002.

<sup>3</sup> Subs. for the sign and words “, cart or animal” vide Act No. 3 of 2002.

<sup>4</sup> Existing sections 10 and 11 subs. vide Act No. 3 of 2002.

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

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

**14. Refund.**- The taxing authority, either suo-motu or on application made to it, shall, in the prescribed manner, refund any amount of tax or penalty, paid in excess of the amount due under this Act, to the person who paid such amount in excess:

Provided that the refund under this section shall be subject to such conditions as may be prescribed.

**15. Power to amend Schedule-I.**- (1) The State Government may, by notification <sup>1</sup>[\*\*\*\*\*] add to or delete any goods specified in column (2) of Schedule-I and amend the rate of tax specified in column (3) thereof and thereupon the said Schedule-I shall stand amended accordingly:

Provided that the rate of tax shall not be increased at any one time by more than 50% of the rate specified in Schedule-I.

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

**16. Bar of Proceedings.** - No suit, prosecution or other legal proceedings shall lie against any person authorised to act by or under this Act or the rules made thereunder for anything done, or purporting to have been done, in good faith under this Act or the rules made thereunder.

**17. Power to make rules.**- The State Government may, by notification in the Official Gazette, make rules consistent with this Act, for securing the levy and collection of tax and generally for carrying out the purposes of this Act.

**18. Validation and exemption.**- (1) Notwithstanding anything contained in any judgement, decree, or order of any court or other authority to the contrary, any assessment, levy or collection of any tax, on certain goods carried by road within the State (hereinafter in this section referred to as "aforesaid tax"), made or purporting to have been made or any action taken or anything done under the provisions of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1976(14 of 1976) and the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 (10 of 1991) (hereinafter in this section referred to as "the said Acts"), at any time, on or after the 17th of July, 1976 but before the commencement of this Act, shall be deemed to be as valid and effective as if such assessment, levy or collection or action or thing had been made, taken or are done under the provisions of this Act and accordingly-

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

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<sup>1</sup>. The words "subject to the condition of previous publication," omitted vide Act No. 6 of 2005.

- (ii) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority, or any decree or order directing the refund of any such aforesaid tax which has been collected;
- (iii) recoveries, if any, shall be made in accordance with the provisions of the said Acts of all amounts which would have been collected thereunder as such aforesaid tax if this Act had been in force at all material times; and
- (iv) anything done or any action taken (including any rule or order made, notification issued or direction given or exemption granted or penalty imposed) under the said Acts before the commencement of this Act shall be deemed always to have been validly done, taken or made in accordance with this Act.

(2) Notwithstanding anything contained in sub-section (1), any goods specified in column (2) of the Schedule-II appended to this Act shall be exempted from the aforesaid tax where such goods have been carried by road, at any time, on or after the 17th day of July, 1976 but before the commencement of this Act and the aforesaid tax or part thereof has not been collected on such goods on the grounds that no such tax or part thereof could have been levied or collected at that time.

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

- (a) nothing in sub-section (1) shall be construed as preventing any person-
  - (i) from questioning, in accordance with the provisions of this Act, the assessment, levy or collection of the aforesaid tax; or
  - (ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under this Act; and
- (b) no act or omission on the part of any person, before the commencement of this Act, shall be punishable as an offence which would not have been so punishable as if this Act had not come into force.

**19. Repeal and savings.**- (1) The Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any rule, notification, order issued) under the repealed Act shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken or issued under the corresponding provisions of this Act.

## SCHEDULE-I

[See sub-sections (1) and (2) of section 3]

Sl. No.	Particulars of the goods on which tax is leviable	Rate of tax
1.	2.	3.
1.	Apples contained in the boxes upto 10. Kg.	50 paise per box. capacity
2.	Apples contained in boxes of more than 10 Kg	Rs. 1.00 per box. . and upto 20 Kg. capacity.
3.	Apples contained in any other packing or loose	50 paise per 10 kg. or part thereof.
4.	Mangoes	50 paise per 10 kg. or part thereof.
5.	Mandarin, Sweet Oranges including Kinnu	50 paise per 10 kg. or part thereof.
6.	Apricots, Peaches, Plums	50 paise per 10 kg. or part thereof.
7.	Grapes	50 paise per 10 kg. or part thereof.
8.	Bananas	50 paise per 10 kg. or part thereof.
9.	Pears	50 paise per 10 kg. or part thereof.
10.	All other fruits	50 paise per 10 kg. or part thereof.
11.	Potatoes	25 paise per 10 kg. or part thereof.
12.	All other vegetables	25 paise per 10 kg. or part thereof.
<sup>1</sup> [13.	Forest produce:-	
(a)	Timber (Sawn, Hakries, Dimdimas, logs, sizes.	Rs. 45.00 per cum Ballies and Rough Axed of All
(b)	Khair Wood (including rots or in any other form)	Rs. 60.00 per quintal
(c)	Fuel Wood and Chil Pulpwood	Rs. 10.00 per quintal.]
<sup>2</sup> [14.	Seeds:	
	Seeds of all forest species like Deodar, species part thereof.]	Rs. 10.00 per 10 Kg. or Kail,Chil and Broad leaved
<sup>3</sup> [15.	Other Forest Produce:	
(i)	Bhabar Grass	Rs. 5.00 per quintal

<sup>1</sup>. Item No. 13 subs. vide Not No. EXN-F(1)1/94, dated 15.12.1999, published in R.H.P. Extra., dated 15.12.1999, p. 4535-4536.

<sup>2</sup> Item No. 14 subs. vide ibid.

<sup>3</sup> Item No. 15 subs. vide ibid.

(ii)	Bamboo, Barberies, Emblica officianale part thereof.	Rs. 2.00 per 10 Kg. or (Amla fruit) and Resin
(iii)	Dioscoreca, Saussure lappa (Kuth), part thereof	Rs. 4.00 per 10 Kg. or Retha.
(iv)	Centiana Karu (Kaur), Jurinea (Dhoop) Picrothiza part thereof Karrosa (Kaur, Karu).	Rs. 5.00 per 10 Kg. or Macrorephila
(v)	Juglans regia (Akhrot bark and fruit), (Banafsha) part thereof	Rs. 10.00 per 10 Kg. or Viola serpens Viola odorata and Chilgoza
<sup>1</sup> [(vi)	Carum Carvi (Kala Zeera and Katha (excluding Kutch)	Rs. 30.00 per 10 Kg. or part thereof.]
(vii)	Rauwelfia Serpentina (Rauwelfia)	Rs. 75.00 per 10 Kg. or part thereof.]
(viii)	Marchella Esculents (Guchhi)	Rs. 30 per 10 Kg. or part thereof
<sup>2</sup> [(ix)	Kutch	Rs. 1.70 per 10 kg. or part thereof. ]
<sup>3</sup> [16. (a)	Bricks	Rs. 45/- per thousand.]
<sup>4</sup> [(b)	Bajri	Rs. 7.00 per ton.
(c)	Sand	Rs. 7.00 per ton.
(d)	Other minerals (excluding	Rs. 7.00 per ton Barytes, Shale and Rock Salt).
17. Cement		<sup>5</sup> [Rs.6.50] per bag of 50 Kg.
<sup>6</sup> [18. Brick bats		Rs. 22/- per ton.]
<sup>1</sup> [19. Clinker		<sup>2</sup> [Rs. 135.00] per ton.

<sup>1</sup> Existing sub-item No. (vi) subs. vide Not. No. EXN-F(1)-1/94-V, dated 17-01-2002, published in R.H.P. Extra., dated 19.1.2002, P. 3884.

<sup>2</sup> Sub-item (ix) added vide Not. No. EXN-F(1)-1/94-V, dated 17-01-2002, published in R.H.P. Extra., dated 19.01.2002, P. 3884.

<sup>3</sup> Item No. 16(a) subs. vide Not. No. EXN-F(11)4/98, dated 7.12.99, published in R.H.P. Extra., dated 9.12.1999, p. 4400.

<sup>4</sup> Item No. 16(b), 16(c) and 16(d) subs. vide Not. No. EXN-F(1)1/94, dated 15.12.1999, published in R.H.P. Extra., dated 15.12.1999, p. 4535-4536.

<sup>5</sup> Subs. the words, sign and figures "Rs. 3/-" vide Not. No. EXN-F (6) 4/2003, dated 24-10-2003, published in R.H.P. Extra., dated 27.10.2003, p 2016 again subs. vide Not. No. EXN-F (6) 4/2003, dated 19-8-2004, published in R.H.P. Extra., dated 19.8.2004, p 1650. Again subs. vide Not. No. EXN-F (5) 1/2008 dated 19-2-2008

<sup>6</sup> Item No. 18 Item subs. vide Not. No. EXN-F(11)4/98, dated 7.12.99, published in R.H.P. Extra., dated 9.12.1999, p. 4400.

20. Prepared explosive, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.

<sup>3</sup>[Rs. 5.00 per 10 Kg. or part thereof.]

<sup>4</sup>[21. Tobacoo in all forms, including and part thereof.]  
Preparations containing Tobacoo or, Tobacoo substitutes.

Rs. 2.00 per kg. or Pan Masala, Pan Chatney

<sup>5</sup>[22. Packaged drinking water.

Rs. 5.00 per 10 litres or part thereof

<sup>6</sup>[23.\*\*\*\*\*].

<sup>7</sup>[*Explanation*.- For the purposes of this Schedule "Timber" means all wood whether cut up or fashioned or hollowed out for any purpose or not but excluding fuel wood.]

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**SCHEDULE-II**

**[See sub-section (3) of section 3]**

Sl. No.	Particulars of the goods	Period	Rate of tax
1.	Apples contained in boxes upto 10 kg. capacity.	From 17.7.1976 onwards	50 paise per box.
2.	Apples contained in boxes of more than 10 kg. and upto 20 Kg. capacity.	From 17.7.1976 onwards	Re. 1.00 per box.
3.	Apples contained in any other packing or loose.	From 17.7.1976 onwards.	50 paise per 10 kg. or part thereof.
4.	Mangoes	(i)From 17.7.1976 to 21-8-1985	25 paise per 10 Kg. or part thereof.

<sup>1</sup> Items No. 19 and 20 subs. vide Notification No. EXN-F(1)1/94, dated 9.12.1999, published in R.H.P. Extra., dated 15.12.1999, p. 4535-4536.

<sup>2</sup> Subs. the words, sign and figures "Rs. 70.00" vide Not. No. EXN-F (6) 4/2003, dated 24-10-2003, published in R.H.P. Extra., dated 27.10.2003, p 2016. Again subs. vide Not. No. EXN-F (5) 1/2008 dated 19-2-2008.

<sup>3</sup> Subs. the words, sign and figures "Rs. 5.00 per Kg. or part thereof" vide Not. No. EXN.-F(1)-1/94, dated 6-5-2000, published in R.H.P. Extra, dated 11.5.2000, p. 1205-1206.

<sup>4</sup> New item No. 21 added vide Not. No. EXN-F (6) 4/2003, dated 19-8-2004, published in R.H.P. Extra., dated 19.8.2004, p 1650.

<sup>5</sup> New item Nos. 22 & 23 added vide Not. No. EXN-F(6)3/2005, dated 23-4-2005.

<sup>6</sup> Existing item No. 23 deleted vide Not. No. EXN-F(6)3/2005, dated 30-06-2005.

<sup>7</sup> Explanation added vide Not No. EXN-F(1)1/94, dated 9.12.1999, published in R.H.P. Extra., dated 15.12.1999, p. 4535-4536.

		(ii) From 22.8.85 onwards	50 paise per 10 Kg. or part thereof.
5.	Mandarin, Sweet Oranges including Kinnu.	(i) From 17.7.1976 to 21.8.85	25 paise per 10 Kg. or part thereof.
		(ii) From 22.8.85 onwards	50 paise per 10 Kg. or part thereof.
6.	Apricots, Peaches, Plums	(i) From 17.7.1976 to 21.8.85	25 paise per 10 Kg. or part thereof.
		(ii) From 22.8.85 onwards	50 paise per 10 Kg. or part thereof.
7.	Grapes	Form 29.9.76 onwards	50 paise per 10 Kg. or part thereof.
8.	Bananas	(i) From 29.9.1976 to 21.8.85	25 paise per 10 Kg. or part thereof.
		(ii) From 22.8.85 onwards	50 paise per 10 Kg. or part thereof.
9.	Pears	(i) From 29.9.1976 to 21.8.85	25 paise per 10 Kg. or part thereof.
		(ii) From 22.8.85 onwards	50 paise per 10 Kg. or part thereof.
10.	All other fruits	From 22.8.85 onwards	50 paise per 10 Kg. or part thereof.
11.	Potatoes contained in bags upto 40 Kg. capacity.	(i) From 29.4.78 to 21.8.85	50 paise per bag.
		(ii) From 22.8.85 to 7.4.86	Rs. 1/- per bag.
12.	Potatoes contained in bags of more than 40 Kg. and upto 80 Kg. capacity	(i) From 29.4.78 to 21.8.85	Rs 1/- per bag

		(ii) From 22.8.85 to 7.4.86	Rs. 2/- per bag.
13.	(a) Potatoes contained in other Package or loose.	(i) From 29-.4.78 to 21.8.85	50 paise per 40 Kg. or part thereof.
		(ii) From 22.8.85 to 7.4.86	Rs. 1/- per 40 Kg. or part thereof.
	(b) Potatoes	From 8.4.86 onwards	25 paise per 10 Kg. or part thereof
14.	All other vegetable	From 22.8.85 onwards	25 paise per 10 Kg. or part thereof.
15.	Timber: (a)Sawn, and Hakries (All sizes):		
	(i) Deodar, Sawn, Hakries, Dimdimas, rough axed (All sizes)	From 29.4.78 to 5.11.78	Rs. 50/- cum
	(ii) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khanor).	From 6.11.78 onwards	Rs. 50/- Cum.
	(iii) Kail	From 29.4.78 to 5.11.78	Rs. 40/- Cum.
	(iv)Kail Sal	From 6.11.78 onwards	Rs. 40/- Cum
	(v) Chil	From 29.4.78 onwards	Rs. 35/- Cum.
	(vi) Fir	From 29.4.78 to 5.11.78	Rs. 35/- Cum.
	(vii) Fir/Spruce	From 6.11.78 onwards	Rs.30/- Cum.
	(viii) Hornbeam (Khirkee), Ash	From 6.11.78 onwards	Rs. 75/-Cum.
(b)	Logs (All sizes):		
	(i) Deodar	From 29.4.78 to 5.11.78	Rs. 35/- Cum.
	(ii) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar),	From 6.11.78 onwards	Rs. 35/- Cum.

	Aesculus indica (Khanor).		
	(iii) Kail	From 29.4.78 to 5.11.78	Rs. 28/- Cum.
	(iv) Kail, Sal	From 6.11.78 onwards	Rs. 28/- Cum.
	(v) Chil	From 29.4.78 onwards	Rs. 25/- Cum.
	(vi) Fir	From 29.4.78 to 5.11.78	Rs. 20/- Cum.
	(vii) Fir/Spruce	From 6.11.78 onwards	Rs. 20/- Cum.
	(viii) Hornbeam (Khirkee), Ash	From 6.11.78 onwards	Rs. 52/-Cum.
(c)	Ballies (All sizes):		
	(i) Deodar	From 29.4.78 onwards	Rs. 25/-Cum.
	(ii) Kail	From 29.4.78 to 5.11.78	Rs. 20/- Cum.
	(iii) Kail, Sal	From 6.11.78 onwards	Rs. 20/- Cum.
	(iv) Chil	From 29.4.78 onwards	Rs. 18/- Cum.
	(v) Fir	From 29.4.78 to 5.11.78	Rs. 15/- Cum.
	(vi) Fir/Spruce	From 6.11.78 onwards	Rs. 15/- Cum.
(d)	Khair:		
	(i) Chipped heartwood or billets of heartwood.	From 6.11.78 to 21-8-85	Rs. 10/- per quintal
	(ii) Chipped heartwood or log form or roots or any other form.	(i) From 22.8.85 to 31.3.92	Rs. 50/- per quintal.
		(ii) From 1.4.92 onwards	Rs. 75/- per quintal.
	(iii) Khairwood with bark in billets or log form.	From 6.11.78 to 21.8.85	Rs. 5/- per quintal.
	(iv) Khairwood with bark in billets or log form or roots or any other form.	(i) From 22.8.85 to 31.3.92	Rs. 25/- per quintal.
		(ii) From 1-4-92 onwards	Rs. 37.50 per quintal
(e)	Fuel Wood	(i) From 6.11.78 to 21.8.85	Rs. 0.75 per quintal.
		(ii) From 22.8.85 onwards	Rs. 10/- per quintal.

(f)	Chil Pulpwood	(i) From 6.11.78 to 21.8.85	Rs. 1/- per quintal.
		(ii) 22.8.85 onwards	Rs. 10/- per quintal
(g)	Any other coniferous or broad leaved timber	From 6.11.78 onwards	Rs. 40/- cum.
16.	Seeds: Seeds of all forest species like Deodar, Kail, Chil and Broad leaved species	From 6-11-78 onwards	Rs. 100/- per quintal
17.	Other Forest Produce:		
	(a) Bamboo	(i) From 29.4.78 to 21.8.85	Rs. 1.50 per quintal.
		(ii) From 22.8.85 to 23.4.91	Rs. 5/- per quintal
		(iii) From 24.4.91 onwards	Rs. 10/- per quintal.
	(b) Katha	(i) From 29.4.78 to 23.4.91	Rs. 150 per quintal.
		(ii) From 24.4.91 to 10.12.92	Rs. 500/- per quintal
		(iii) From 11.12.92 onwards	Rs. 250/- per quintal.
	(c) Resin	(i) From 29.4.78 to 8.4.79	Rs. 12.50 per quintal
		(ii) From 9.4.79 to 23.4.91	Nil
		(iii) From 24.4.91 onwards	Rs. 20/- per quintal.
	(d) Diescorea	(i) From 29.4.78 to 21.8.85	Rs. 14/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 28/- per quintal.
	(e) Barberies	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 20/- per quintal (Dry).
	(f) Carum Carvi (Kalazeera)	(i) From 29.4.78 to 21.8.85	Rs. 200/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 400/- per quintal (dry).

	(g) Emblica officianale (Amla fruit)	(i) From 29.4.78 to 21.8.85	Rs. 2.50 per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 5/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 10/- per quintal (Dry).
	(h) Centiana Karu (Kaur)	(i) From 29.4.78 to 21.8.85	Rs. 25/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 50/- per quintal (Dry)
	(i) Jurinea Macrorephila (Dhoop)	(i) From 29.4.78 to 21.8.85	Rs.5/- per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 10/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 50/- per quintal (Dry).
	(j) Juglansregia (Akhrot bark and fruit)	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs 20/- per quintal (Dry).
		(iii) From 24.4.91 onwards	Rs. 100/- per quintal (Dry).
	(k) Merchella esculenta (Guchhie)	(i) From 29.4.78 to 21.8.85	Rs. 2000/-per quintal (Dry).
		(ii) From 22.8.85 to 25.4.89	Rs.4000/- per quintal (Dry)
		(iii) From 26.4.89 to 23.4.91	Rs.2000/- per quintal (Dry).
		(iv) From 24.4.91 to 31.5.91	Rs. 5000/- per quintal (Dry).
		(v) From 1.6.91 onwards	Rs. 3000/- per quintal (Dry).
	(l) Picrothiza Karrosa (Kaur, Karu)	(i) From 29.4.78 to 21.8.85	Rs. 25/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 50/- per quintal (Dry).
	(m) Rauwelfia serpantina (Rauwolfia)	(i) From 29.4.78 to 21.8.85	Rs. 250 per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 500/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 750/- per quintal (Dry).

	(n) Saussurea Lappa (Kuth)	(i) From 29.4.78 to 21.8.85	Rs. 15/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 30/- per quintal (Dry).
	(o) Terminala Chebula (Hara fruit).	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 20/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 40/- per quintal (Dry).
	(p)Violaserpens Violao-dorata (Banfasha)	(i) From 29.4.78 to 21.8.85	Rs. 50 per quintal (Dry).
		(ii) From 22.8.85 onwards.	Rs. 100/- per quintal (Dry).
	(q) Reetha	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 40/- per quintal (Dry).
	(r) Chilgoza	(i) From 29.4.78 to 21.8.85	Rs. 75/-per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 150/- per quintal (Dry).
	(s) Terminalla Belerica (Behra Fruit).	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 20/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 40/- per quintal (Dry)
	(t) Bhabar Grass	(i) From 29.4.78 to 21.8.85	Rs. 0.50 per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 1/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 5/- per quintal (Dry).
18.	(a) Bricks	(i) From 22.8.85 to 23.4.91	Rs. 25/- per thousand
		(ii) From 24.4.91 onwards	Rs. 30/- per thousand.

	(b) Lime Stone	(i) From 22.8.85 to 16.12.85	Rs. 10/ per ton.
		(ii) From 17.12.85 to 30.4.88	Rs. 5/- per ton.
		(iii) From 1.5.88 to 23.4.91	Rs. 10/- per ton.
		(iv) From 24.4.91 to 31.5.91	Rs. 50/- per ton.
		(v) From 1.6.91 onwards	Rs. 25/- per ton.
	(c) Bajri	(i) From 22.8.85 to 23.4.91	Rs. 5/- per ton.
		(ii) From 24.4.91 to 30.10.94	Rs. 10/- per ton.
		(iii) From 31.10.94 onwards	Rs. 5/- per ton.
	(d) Sand	(i) From 22.8.85 to 23.4.91	Rs. 5/- per ton.
		(ii) From 24.4.91 to 30.10.94	Rs. 10/- per ton.
		(iii) From 31.10.94 onwards	Rs. 5/- per ton.
	(e) Other minor minerals	(i) From 22.8.85 to 23.4.91	Rs. 5/- per ton.
		(ii) From 24.4.91 onwards	Rs. 10/- per ton.
19.	Cement	(i) From 22.8.85 to 30.4.88	Rs. 1/ per bag of 50 Kg.
		(ii) From 1.5.88 to 23.4.91	Rs. 1.50/- per bag of 50 Kg.
		(iii) From 24.4.91 to 30.5.94	Rs. 2/- per bag of 50 Kg.
		(iv) From 31.5.94 onwards	Rs. 3/- per bag of 50 Kg.
20.	Brick bats	(i) From 24.4.91 to 31.5.91	Rs. 20/- per ton.
		(ii) From 1.6.91 onwards	Rs. 15/- per ton.
21.	Clinker	(i) From 23.9.91 to 27.10.94	Rs. 30/- per ton.

		(ii) From 28.10.94 onwards	Rs. 60/- per ton.
22.	All types of yarn (excluding woollen yarn).	(i) From 31.5.94 to 31.7.94	Rs.0.75 paise per Kg. or part thereof.
		(ii) From 1.8.94 onwards	Rs.0.20 paise per Kg. or part thereof.
23.	Prepared explosives, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.	From 31.5.94 onwards	Rs. 5/- per Kg. or part thereof.

*Note.-* In this Schedule the word "onwards" shall mean the period ending on the day immediately before the appointed day.

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(Issued and published in Hindi in R.H.P. Extra dated 1-6-2004.p 613)

### EXCISE AND TAXATION DEPARTMENT

#### NOTIFICATION

Shimla-2, the 31<sup>st</sup> May, 2004

**No. EXN-F(10)-3/2003.-** In exercise of the powers conferred by sub-section (1) of section 4-A of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999( Act No. 16 of 1999), the Governor of Himachal Pradesh is pleased to hereby authorize,-

- (1) M/s Associated Cement Companies Limited, Barmana, District Bilaspur,
- (2) M/s Gujarat Ambuja Cements Limited, Darlaghat, District Solan,
- (3) M/s Cement Corporation of India Limited, Rajban, District Sirmaur,
- <sup>1</sup>(4) M/s Dhauladhar Cements Industrial Area Hatli, District Chamba Himachal Pradesh, and
- <sup>2</sup>(5) M/s Sigma Cement Limited Dherowal, Tehsil Nalagarh, District Solan, Himachal Pradesh.

<sup>1</sup> Entry No. 4 added vide notification No. EXN- F (10) 3/2003 dated 28-12-2004 published in RHP (Extra) dated 30-12-2004.

<sup>2</sup> Entry No. 5 added vide notification No. EXN-F (10) 3/2003 dated 28-12-2004 published in RHP (Extra) dated 30-12-2004.

<sup>1</sup>[(5) M/s Sigma Cement Limited/M/s Luxmi Cement Limited, Dherowal, Tehsil Nalagarh, District Solan, Himachal Pradesh.].

<sup>2</sup>[(6) M/s Himachal Cement, Paonta, District Sirmaur, Himachal Pradesh.

(7) M/s Ananta Cement, Paonta, District Sirmaur, Himachal Pradesh.

(8) M/s Indian Cement, Kala Amb, District Sirmaur, Himachal Pradesh.

(9) M/s Renuka Cement, Paonta, District Sirmaur, Himachal Pradesh.

(10) M/s Dhauladhar Cement, Paonta, District Sirmaur, Himachal Pradesh.

(11) M/s Royal Cement Company, Sansarpur Terrace, District Kangra, Himachal Pradesh.

(12) M/s Asian Cement Lodhwan, Tehsil Nurpur, District Kangra, Himachal Pradesh].

<sup>3</sup>[(13) M/s Sirmaur Allied and cement Industry (P.) Ltd. Rajban, Paonta Sahib, District Sirmaur, Himachal Pradesh.]

<sup>4</sup>(14) M/s ACC Limited C/o M/s Asian Cement Co. Village Beer Palasi, Nalagarh, District Solan, HP.

<sup>5</sup>(15) Any other person duly appointed by the companies specified at Sr. No. (1), (2) and (3) above to make further sales/transportation of cement subsequent to its purchase or, acquisition from the aforesaid cement manufacturers,

selling or causing or authorizing to cause dispatch from their premises, of cement or clinker for carriage by road, to collect the amount of tax payable under the Act by a person in-charge of the mechanical vehicle or cart in or on which cement or clinker is carried or the person in-charge of cement or clinker as the case may be, and to render the tax so collected to the Government under the rules.

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<sup>1</sup> The existing entry (5) subs. vide Not. No. EXN-F(6)3/2005, dated 16-7-2005.

<sup>2</sup> Subs. vide Not. No. EXN-F(10)3/2003, dated 18-8-2005

<sup>3</sup> Ins. vide Not. No. EXN-F (10)-3/2003-II, dated 20-06-2006, published in R.H.P. Extra., dated 26.6.2006 p. 2052.

<sup>4</sup> New entry inserted vide notification No. EXN-F (10) 3/2003-II dated 8-9-2006.

<sup>5</sup> The existing entry (4) renumbered as (6) vide notification No. EXN-F (10) 3/2003 dated 28-12-2004 published in RHP (Extra) dated 30-12-2004 and again renumbered as 13 vide notification No. EXN-F (10)3/2003 dated 18-8-2005 published in R.H.P Extra dated 20-8-2005 and again renumbered as (15) vide noti. No. EXN-F (10) 3/2003-4 dated 8-9-2006.

(R.H.P. Extra., dated, 1-6-2004, p 614)

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, the 14<sup>th</sup> June, 2007

No. EXN-F (6) 2/2004- In exercise of the powers conferred by rule 4-A of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Rules, 1993, the Governor of Himachal Pradesh is pleased to authorize the following persons for carrying out the purposes of rule 4-A of the rules ibid namely :-

PART-A

1. M/S Associated Cement Companies Ltd. Barmana, District Bilaspur (H.P.)
2. M/s Gujrat Ambuja Cements Ltd. Darlaghat, District Solan (H.P.)
3. M/s Cement Corporation of India Ltd., Rajban, District Sirmaur (H.P.)
4. M/s Dhauladhar Cements, Industrial Area Hatli, District Chamba (H.P.)
  
5. M/s Sigma Cement Ltd./ Luxmi Cement Ltd., Dherowal, Tehsil Nalagarh, District Solan (HP).
6. M/s Himachal Cement, Paonta, District Sirmaur (H.P.)
7. M/s Ananta Cement, Paonta, District Sirmaur (H.P.)
8. M/s Indian Cement, Kala Amb, District Sirmaur (H.P.)
9. M/s Renuka Cement, Paonta, District Sirmaur (H.P.)
10. M/s Dhauladhar Cement, Paonta District Sirmaur (H.P.)
11. M/s Royal Cement Company, Sansarpur Terrace, District Kangra (H.P.)
12. M/s Asian Cement, Lodhwan, Tehsil Nurpur, District Kangra (H.P.)
13. M/s Sirmaur Allied and Cement Industry (P) Ltd., Rajban Paonta Sahib .
14. M/s ACC Ltd. C/o Asian Cement Company, Beer Palasi (Nalagarh), District Solan (H.P)

PART-B

1. M/S Dharam Pal Satya Pal Ltd., Barotiwala, District Solan (H.P.)
2. M/s G.C. Beverages (P) Ltd. Parwanoo, District Solan (H.P.)
3. M/s Aditya Himalyan Water Jharmajri (Barotiwala), District Solan (H.P.)
4. M/s Mount Averest Mineral Water Ltd., Dhaula Kuan, District Sirmaur (H.P.)
5. M/s Kullu Valley Food and Beverages Shamshi, District Kullu (H.P.)
6. M/s Kullu Valley Mineral Water Co. Hathithan (Bhuntar) District Kullu (H.P.)
7. M/s Himachal Plywood (P) Ltd. Shamshi, District Kullu (H.P.)
8. M/s Dharam Pal Satya Pal Ltd., (Formerly known as M/s D.S. Foods Ltd.) Raison, District Kullu (H.P.).

PART-C

Any other person duly authorised by the persons specified under Part-A and Part-B of this notification for collection of tax payable under the Himachal Pradesh Taxation (On Certain Goods Carried by Road), Act, 1999.

**RATE OF TAX UNDER THE H.P. TAXATION (ON CERTAIN GOODS CARRIED BY ROAD) ACT, 1999**

Sl. No.	Particulars of the goods on which tax is leviable	Rate of tax Upto 250 kms.
1.	2.	3.
1.	Apples contained in the boxes upto 10. Kg.	50 paise per box. capacity
2.	Apples contained in boxes of more than 10 Kg	Rs. 1.00 per box. . and upto 20 Kg. capacity.
3.	Apples contained in any other packing or loose	50 paise per 10 kg. or part thereof.
4.	Mangoes	50 paise per 10 kg. or part thereof.
5.	Mandrin, Sweet Oranges including Kinnu	50 paise per 10 kg. or part thereof.
6.	Apricots, Peaches, Plums	50 paise per 10 kg. or part thereof.
7.	Grapes	50 paise per 10 kg. or part thereof.
8.	Bananas	50 paise per 10 kg. or part thereof.
9.	Pears	50 paise per 10 kg. or part thereof.
10.	All other fruits	50 paise per 10 kg. or part thereof.
11.	Potatoes	25 paise per 10 kg. or part thereof.
12.	All other vegetables	25 paise per 10 kg. or part thereof.
13.	Forest produce:-	
(a)	Timber (Sawn, Hakries, Dimdimas, logs, sizes.	Rs. 45.00 per cum Ballies and Rough Axed of All
(b)	Khair Wood (including rots or in any other form)	Rs. 60.00 per quintal
(c)	Fuel Wood and Chil Pulpwood	Rs. 10.00 per quintal.]
14.	Seeds:	
	Seeds of all forest species like Deodar, species part thereof.]	Rs. 10.00 per 10 Kg. or Kail,Chil and Broad leaved
15.	Other Forest Produce:	

(i)	Bhabar Grass	Rs. 5.00 per quintal
(ii)	Bamboo, Barberies, Emblica officinale part thereof.	Rs. 2.00 per 10 Kg. or (Amla fruit) and Resin
(iii)	Dioscoreca, Saussure lappa (Kuth), part thereof	Rs. 4.00 per 10 Kg. or Retha.
(iv)	Centiana Karu (Kaur), Jurinea (Dhoop) Picrothiza part thereof Karrosa (Kaur, Karu).	Rs. 5.00 per 10 Kg. or Macrorephila
(v)	Juglans regia (Akhrot bark and fruit), (Banafsha) part thereof	Rs. 10.00 per 10 Kg. or Viola serpens Viola odorata and Chilgoza
(vi)	Carum Carvi (Kala Zeera and Katha (excluding Kutch)	Rs. 30.00 per 10 Kg. or part thereof.]
(vii)	Rauwelfia Serpentina (Rauwelfia)	Rs. 75.00 per 10 Kg. or part thereof.]
(viii)	Marchella Esculents (Guchhi)	Rs. 30 per 10 Kg. or part thereof
(ix)	Kutch	Rs. 1.70 per 10 kg. or part thereof. ]
16. (a)	Bricks	Rs. 45/- per thousand.]
(b)	Bajri	Rs. 7.00 per ton.
(c)	Sand	Rs. 7.00 per ton.
(d)	Other minerals (excluding	Rs. 7.00 per ton Barytes, Shale and Rock Salt).
17.	Cement	Rs. 6.50 per bag of 50 Kg.
18.	Brick bats	Rs. 22/- per ton.
19.	Clinker	Rs. 135.00] per ton.
20.	Prepared explosive, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.	Rs. 5.00 per 10 Kg. or part thereof .
21.	Tobacco in all forms, including and part thereof. Preparations containing Tobacco or, Tobacco substitutes.	Rs. 2.00 per kg. or Pan Masala, Pan Chatney
22.	Packaged drinking water.	Rs. 5.00 per 10 litres or part thereof

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Note: Above 250 Kms the rate of tax is double the above rate.

# THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS CARRIED BY ROAD ) RULES , 1999

## ARRANGEMENT OF RULES

### Rules:

#### Pages

1. Short title.
2. Definitions.
3. Superintendence and control of the administration under section-7.
4. Payment and recovery of tax.
  - 4-A Collection of tax by the Authorised persons.
  - 4-B Registration of persons authorised to collect tax under section 4-A.
  - 4-C Scrutiny of returns and assessment of accounts etc.
  - 4-D Audit of Assessment.
5. Procedure for detention of goods under section 9.
6. Procedure for disposal of goods detained under section 9.
7. Submission of memorandum of appeal under section 12.
8. Summary rejection.
9. Hearing.
10. Revision under section 13.
11. Refund of excess tax paid.
12. Maintenance of Accounts and submission of returns.
13. Service of notice.
14. Fee payable.
15. Repeal and savings.
16. Form T-1 to Form T-14.

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

**EXCISE AND TAXATION DEPARTMENT  
NOTIFICATION  
Shimla-2, the 29<sup>th</sup> 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 :-

the subject or

1. **Short title.--** These rules may be called the Himachal Pradesh Taxation (on Certain Goods Carried by Road), Rules, 1993.
2. **Definitions.--** (1) In these rules, unless there is anything repugnant in Context :-
  - (a) "Act" means the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991.
  - (b) "Assistant Excise and Taxation Commissioner" means the Assistant Excise and Taxation Commissioner Incharge 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) "Government Treasury" means a treasury or sub-treasury of the Government and includes a branch of the State Bank of India or a branch of the State Bank of Patiala situated in the district within the State ;

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.

(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.

3. **Superintendence and control of the administration under section-7.--**

(1) The

Commissioner shall superintend the administration and the collection of tax

the Act or

leviable under the Act and shall control all officers empowered under 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 Officer Incharge of the district and the Excise and Taxation Officer Incharge 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 Officer Incharge of the district.

4. **Payment and recovery of tax.--** (1) Any amount payable by a person incharge 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) Except 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 in a challan in Form 'T-2'.

(3) Challan in Form 'T-2' shall be filled in quadruplicate. One copy of the challan shall be retained by the treasury, one copy shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or the Excise & Taxation Officer Incharge 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 ]<sup>1</sup> 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 sepecified 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 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 Forn '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 other place within the State:

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<sup>1</sup>

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.

Provided further that no such mechanical vehicle, [or cart]<sup>1</sup> 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]<sup>2</sup>, 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 :-

TABLE

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

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

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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.

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.]<sup>1</sup> **Collection of tax by the Authorised persons-** (1) Notwithstanding anything contained in rule 4 of these rules, a person selling, or causing to despatch or authorising the despatch of cement or clinker [or any other goods]<sup>2</sup> from his premises [for the first time]<sup>3</sup> for carriage by road within the State and duly authorised by the Government by notification, and duly registered 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 [or any other goods]<sup>4</sup> are carried or the person in-charge of cement or clinker [or any other goods]<sup>5</sup> 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]<sup>6</sup> as the case may be.

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

- (a) The tax has been paid for a distance of two hundred and fifty kilometres at the time of first sale, despatch or authorization for despatch;
- (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:

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<sup>1</sup> Rule 4-A inserted vide notification No. EXN-F (10) 3/ 2003 dated 15-7-2004 published in RHP ( Extra-ordinary) on 23-7-2004.

<sup>2</sup> 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

<sup>3</sup> The word " for the first time" inserted vide Noti. No. EXN-F (6) 2/2004 dated 14-6-2007 published in R.H.P. (Extra-ordinary) dated 2-7-2007

<sup>4</sup> 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.

<sup>5</sup> 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.

<sup>6</sup> 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

["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"]<sup>1</sup>

(2) The person specified in sub-rule (1) shall deposit whole of the amount of tax collected by him during the preceding fortnight to which the collection relates, into the Government treasury by means of a challan in 'Form T-2' on or before 5<sup>th</sup> day of the following fortnight.

(3) The challan in Form 'T-2 shall be filled in quadruplicate in respect of each transaction, and duplicate thereof shall be retained by the treasury; original shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, incharge of the District and triplicate and quadruplicate shall be returned to the person depositing the tax so collected.

(4) The persons specified in sub-rule (1) shall also furnish a return every month in 'Form T-2 A' to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer incharge of the District within five days of the close of each month during which the collection was made by him alongwith the treasury challan in 'Form T-2'.

(5) The person incharge of the mechanical vehicle or cart or person incharge 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.

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2. 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

[4-B]<sup>1</sup> **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 in 'Form T-12' by the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer incharge 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]<sup>2</sup> **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.

(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, alongwith 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, alongwith 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]<sup>3</sup> **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

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1. Rule 4-B inserted vide notification No. EXN-F (10) 3/ 2003 dated 15-7-2004 published in RHP ((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 RHP (Extra-ordinary) dated 26-10-2006.
  3. Rule 4-D added vide notification No. EXN- F (6) 2/2004 dated 27-9-2006 published in RHP (Extra- ordinary) dated 26-10-2006.

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".

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:-

- published on the
- (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 the day and the hour of which the detained goods will be sold 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 Incharge 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-in-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 Inspector-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 :-

"I ..... agent 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]<sup>1</sup> in or

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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 RHP (Extra-ordinary) dated 23-7-2004.

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] <sup>1</sup> 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.

11. **Refund of excess tax paid.--** (1) An application, from a person-in-charge of a mechanical vehicle, [or cart] <sup>2</sup> 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, Incharge 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 Incharge of the District :

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

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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 RHP (Extra-ordinary) on 23-7-2004.  
2. The word " 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.

(4) The Assistant Excise & Taxation Commissioner or the Excise & Taxation Officer, Incharge 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'.

(5) If the person-in-charge of a mechanical vehicle, [ or cart ]<sup>1</sup> in or on which the goods were carried or the person-in-charge of the goods, as the case may be, desires payment by adjustment against any amount payable by him, the concerned authority shall issue a refund adjustment order in Form 'T-8' :

Provided that the refund adjustment order shall be issued only by that authority who is competent to sanction, the refund according to the limits of amount specified in sub-rule (3).

**12. Maintenance of Accounts and submission of returns.--**(1) The taxing authority and the Inspector-in-charge of a check-post or barrier in their respective offices shall maintain a Daily Collection Register in Form-'T-9' in which shall be recorded the particulars of every payment of tax or any other amount deposited under the Act.

(2) The tax or any other amount collected at the office of the taxing authority or at the check-post or barrier shall be deposited by the taxing authority, in the Government treasury twice a week :

Provided that when the amount of tax or any other amount collected exceeds one thousand rupees, the same shall be deposited on the day following the date on which the amount collected exceeded one thousand rupees.

(3) Every Treasury Officer shall send to the Assistant Excise & Taxation Commissioner or the Excise and Taxation Officer Incharge of the district within the first week of each month, a statement of the amounts credited in the treasury under the Act and these rules during the preceding month.

(4) Every taxing authority and the Inspector-in-charge shall send a statement of the amount credited in the treasury under the Act and these rules during the preceding month to the Assistant Excise & Taxation Commissioner or the Excise and Taxation Officer, Incharge of the District in which the office of the taxing authority and the check-post or barrier is situated, on the first working day of each month in Form 'T-10'. The Assistant Excise and Taxation Commissioner or the Excise & Taxation Officer, Incharge of the District will compile the statements and send the consolidated return to the Deputy Excise and Taxation Commissioner and the Excise & Taxation Commissioner every month within 10 days after the close of each month.

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

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

(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.

14. (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 incharge of the mechanical vehicle, [or cart ]<sup>1</sup> 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.

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

(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 before hand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(4) If the documents 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.

(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 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 documents 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'**

**PAYMENT 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 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  
authority or  
of the goods  
the check-

Signature of the taxing  
Inspector-in-charge of  
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 \_\_\_\_\_

---

\_\_\_\_\_  
Amount \_\_\_\_\_ of \_\_\_\_\_ tax  
charged \_\_\_\_\_

8. Balance amount, if any, payable to the owner or person-in-charge of the goods \_\_\_\_\_

---

\_\_\_\_\_

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

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

[ FORM T-1-A]<sup>1</sup>

[See rule 4-A (1)]

**ORIGINAL /DUPLICATE/TRIPPLICATE**

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 incharge of  
.....  
mechanical vehicle or cart or person incharge  
.....  
of cement or clinker [or any other goods ]<sup>2</sup> as the  
.....  
case may be alongwith registration No. of the  
.....  
mechanical vehicle or cart, if any,
  
3. Details of transactions-
  - (i) Weight / quantity of cement/ clinker [or  
any other goods]<sup>3</sup>
  
  - (ii) Destination to which cement or clinker  
[or any other goods] <sup>4</sup> is being despatched.

- 
1. Form T-1-A inserted vide notification No. EXN-F (10)3/2003 dated 15-7-2004 published in RHP (Extra-ordinary) dated 23-7-2004.
  2. 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
  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.
  - 5.

(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.



deposit of the :-

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

-----

Total.

---

Dated:..... the.....19

Amount received

Signature of depositor.

Treasury Accountant

Treasury Officer

Treasurer

Sub Treasury Officer

Stamp of Treasury

Agent State Bank of India  
Or

State Bank of Patiala.

---

Note: (Foil "A" to be retained by the treasury, "B" to be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, Incharge of the District and "C" and "D" to be given to the depositor).

**[FORM T-2-A]<sup>1</sup>**  
[See rule 4-A (4)]

Monthly Return for month of

.....  
.....

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

Manufacturer/Dispatcher authorised to

.....  
Collect and deposit the tax.  
.....

2. Month

3. Quantity of cement or clinker [or any other  
Goods]<sup>2</sup> sold/dispached during the month.

Quantity

(I) Cement

.....

(ii) Clinker

.....

[(iii) Any other goods]

.....

(i).....

(ii).....

(iii).....

4. Number of Despatches during the month

(i) Number of despatches covering distance

.....

less than 250 kms.

.....

(ii) Number of despatches covering  
distance of more than 250 kms.

.....

Amount of tax involved

5. Total tax payable and collected during the month  
Collected

Payable

6. Tax deposited during the month

(Rs.....)

7. Details of deposit of tax collected:-

---

1. Form T-2A inserted vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in RHP (Extra-ordinary) dated 23-7-2004

2. Form T-2A substituted vide notification No. EXN-F (6) -2/2004 dated 27-9-2006 published in RHP (extra- ordinary) dated 26-10-2006.

- (1) TR No..... Date.....
- (2) TR No..... Date.....
- (3) TR No..... Date.....
- (4) TR No..... Date.....
- (5) TR No..... Date.....

8. Serial Number of Gate Pass issued From  
.....To.....

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

person  
Date.....

Name, Signature and Stamp of  
authorised to collect the tax and  
depositing it so collected."

**FORM-T-3**  
[See rule 5 (1)]

(In case of the detained goods receipt 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  
District.....  
Post/office.  
.....

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.  
.....

Signatures 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  
.....

<p>Name in full and signature of the authority, or Above mentioned witnesses: the check-</p>	<p>Signature of the taxing the Inspector-in-charge of Post or Barrier.</p>
--	--

- 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 19

Petitioner.

Versus

The State of Himachal Pradesh

.....Respondent

**SECURITY BOND EXECUTED IN FAVOUR OF THE GOVERNOR 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 hereunto 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 this bond shall be void and of no effect otherwise, it shall remain in full force and effect.

In witness whereof I/We have hereunto affixed our hands and seal this ..... day of .....19.....  
at.....

Witnesses :

1.....

Signature

.....

Full address

2.....

Signature

.....

Full address

Signature

---

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

SCHEDULE

(Give details of properties mortgaged/charged).

AND THESE PRESENTS ALSO WITNESSETH THAT the liability of the obligor hereunder 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 charge 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..... 19.....

....Petitioner

Versus

The State of Hiamchal 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 insolvency of 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 thereunder, 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 thereunder :

Provided always that without prejudice to any other right or remedy for recovering the tax/penalty, loss or damage as aforesaid, 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 suretyship 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.....

Address.....

Permanent

**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. Signatures of the Officer issuing the order

.....

13. Date of  
encashment.....

14. Remarks.....

**FORM T-7**  
**REFUND VOUCHER**

[See rule 11 (3)]

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

**Government of Himachal Pradesh**

Refund Order	Refund Order
Order for refund of tax or penalty penalty Refund payable to ..... India/ State ..... within three months of the .....	Order for refund of tax or penalty Payable at the State Bank of Bank of Patiala 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.....

Number in Daily Collection Register  
Showing collections of amount  
of Patiala.  
Regarding which refund is made.....  
.....  
.....  
.....

to the tax/  
.....  
Form 'T-1' or  
Date of deposit of amount  
.....  
.....  
.....

To

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

1. Certified that with reference  
to the tax/  
penalty realised vide Receipt in  
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 head  
.....

Total amount deposited out of order which refund is ordered. question has  
3. Certified that no refund regarding the sum now in  
previously been issued and this order of refund has been entered in register of application for refund under my signatures.

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 .....  
the claimant) .....  
Date of encashment in the State Bank  
of India/ State Bank of Patiala  
Rs.....)

4. Please pay to Shri (Name of

(Rupees.....  
.....  
On account of the above refund.

Place.....

Dated.....

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

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

(Signature with seal)

Received payment.....

.....  
Taxing authority/ Assistant Excise  
Rs.....  
and Taxation Commissioner or the

.....  
Excise & Taxation Officer, Incharge  
only. ....  
of the District/ Deputy Excise and  
signature..... Claimant's  
Taxation Commissioner.

.....  
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 alongwith 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) alongwith the name of the district , place and the check-post or barrier of entry exit	Remarks
10.	11.

---

**[FORM T-11]<sup>1</sup>**

[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/ Village..... Post 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
--------	------	-------------	-------------------	-------------------------------	--------------------------------

<sup>1</sup> Form T-11 added vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in RHP (Extra-ordinary) dated 23-7-2004.

					interest in the business.
1.	2.	3.	4.	5.	6.

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

Place.....

Signature.....

Date.....

Designation.....

[FORM T-12]<sup>1</sup>

[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 .....

Commissioner/  
Incharge of District

Assistant Excise & Taxation  
Excise and Taxation Officer

Seal :  
Place:

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<sup>1</sup> Form T-12 added vide notification No. EXN-F (10) 3/2003 dated 15-7-2004 published in RHP (Extra-ordinary) dated 23-7-2004.

**[FORM T-13]<sup>1</sup>**  
[See rule 4-C (2)]

NOTICE FOR SCRUTINY OF RETURNS & ASSESSMENT ETC.

Before the Assessing Authority of.....District  
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 so 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.

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<sup>1</sup> Form T-13 added vide notification No. EXN-F (6) 2/2004 dated 27-9-2006 published in RHP (Extra-ordinary) dated 26-10-2006

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.

.....

[FORM T-14]<sup>1</sup>  
[See rule 4-C (3)]

TAX DEMAND NOTICE

Office of the Assessing Authority of ..... District.

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 (1) and (2). The actual tax payable under rule 4-A (2) alongwith 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.....

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