



The Himachal Pradesh Taxation (On Certain Goods Carried Road) Act, 1976

Act 34 of 1976

Keyword(s):

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**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) ACT, 1976**

ARRANGEMENT OF SECTIONS

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**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) ACT, 1976**

(Act No. 34 of 1976)¹

(Received the assent of the Governor, Himachal Pradesh on the 24th September, 1976 and was published in R.H.P. Extra., dated 29th September, 1976, p. 1771—74).

Amended, repealed or otherwise affected by :—

1. H.P. Act No. 16 of 1978² published in R.H.P. Extra., dated 29-4-1978, p. 407-408.
2. H.P. Act No. 37 of 1978³, published in R.H.P. Extra., dated 6-11-1978, p. 1434-1435.
3. H.P. Act No. 6 of 1979⁴, published in R.H.P. Extra., dated 7-5-1979, p. 1713.
4. H.P. Ord. No. 5 of 1976 replaced by H.P. Act No. 34 of 1976.
5. H.P. Ord. No. 4 of 1978, replaced by H.P. Act No. 6 of 1979.

**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) ACT, 1976**

An Act to Provide for the levy of a tax on certain goods carried by road in the State of Himachal Pradesh and for certain other connected matters.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the

1. For Statement of Objects and Reasons, see RHP. Extra., dated 30-8-76, p. 1599.
2. For Statement of Objects and Reasons, see R.H.P. Extra., dated 8-4-1978, p. 337.
3. For Statement of Objects and Reasons, see R.H.P. Extra., dated 16-9-78, p. 1247.
4. For Statement of Objects and Reasons, see R.H.P. Extra., dated 24-3-79, p. 1003.

Twenty-seventh Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976.

- (2) It extends to the whole of Himachal Pradesh.
 (3) It shall come into force at once.

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—

- (a) "Barrier" means a barrier established under section 6 of this Act;
 (b) "Commissioner" means the Commissioner appointed under section 7 of this Act;
 (c) "Goods" means the goods specified in column (2) of the schedule appended to this Act;
 (d) "Government" or "State Government" means the Government of Himachal Pradesh;
 (e) "Inspector" means the person authorised by the State Government to collect tax in respect of any goods crossing a barrier and includes every Government servant posted at a barrier in connection with the collection of tax;
 (f) "Kilogram" means Kilogram as defined in the Standard of Weights and Measures Act, 1956 (Act No. 89 of 1956);
 (g) "mechanical vehicle" means any mechanically propelled vehicle adopted 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;
 (h) "notification" means a notification published in the Official Gazette;
 (i) "Official Gazette" means the Rajpatra, Himachal Pradesh;
 (j) "prescribed" means prescribed by rules made under this Act;
 (k) "tax" means the tax levied under this Act;
 (l) "taxing authority" means any person or authority appointed by the State Government, by notification, to exercise the powers and perform the duties conferred or imposed upon a taxing authority by or under this Act.

3. **Levy and rate of tax.**—(1) There shall be levied and paid to the State Government on every kind specified in column (2) of the Schedule to this Act carried by mechanical vehicle, cart, animal and human agency or any other means, except railways and airways, a tax at the rate specified against such goods in column (3) thereof. The net weight, ¹[value, volume and species of goods] for the purposes of assessment of the tax shall be determined in the manner prescribed.

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 (Act No. 15 of 1955).

(2) The Government shall have the power to amend, by notification, column (3) of the Schedule, provided that the rates of tax specified in column (3)

1. Added *vide* H. P. Act No. 16 of 1978, sec. 2.

of the Schedule shall not be enhanced or reduced by more than 50 per cent of the rates given therein on the commencement of the Act.

[(3) Notwithstanding anything contained in sub-section (2), the Government may, in public interest by notification, exempt any of the goods or class of goods specified in the schedule from the payment of tax under the Act subject to such conditions as it may deem fit.]

4. **Mode of payment of tax.**—Every person in-charge of the mechanical vehicle, cart or animal in or on which the goods are carried or the person-in-charge of the goods, at the time of crossing a barrier, shall pay to the Inspector-in-charge of the barrier the tax and shall obtain a receipt from him in token of having paid the amount specified therein.

5. **Exhibition of table of tax and statement of penalties.**—A table of tax authorised to be taken at any barrier shall be put in a conspicuous place near such barrier legibly written or printed in Hindi and English words and figures, to which shall be annexed, written or printed in like manner a statement of penalties for evading or refusing to pay the tax.

6. **Establishment of barriers.**—The State Government may, from time to time, by notification in the Official Gazette, establish or remove barriers on any road.

7. **Taxing authorities.**—(1) The 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 such powers, 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 to exercise any power under this Act, and also specify therein the area in which such 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.

8. **Powers of Inspectors and other taxing authorities.**—The driver of a mechanical vehicle, cart or an animal carrying the goods shall cause to stop the vehicle, cart or animal, as the case may be, when required so to do by the Inspector or any taxing authority to enable him to carry out any of the duties imposed on him under this Act, or the rules made thereunder.

9. **Assistance to Inspectors and other taxing authorities.**—All police officers shall be bound to assist the Inspectors and taxing authorities, when required, in 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.

10. **Recovery of tax in case of refusal to pay or evasion.**—(1) If the Inspector in-charge of the barrier is satisfied that any person carrying the goods

has evaded payment of tax due 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 as also the vehicle 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, vehicle, cart or animal 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 vehicle 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 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.

11. Penalties.—(1) Whosoever—(a) contravenes or abets the contravention of any of the provisions of this Act or the rules made thereunder or any order or direction made under any such provision or rule, or

(b) has concealed the particulars of the goods carried or deliberately furnished inaccurate particulars of such goods, shall on conviction be liable to imprisonment of either description which may extend to six months or to a fine which may extend to one thousand rupees or to both.

(2) No Magistrate shall take cognizance of any offence under this Act, or the rules made thereunder except on a complaint in writing made by an officer or authority authorised by the State Government or the Commissioner in this behalf.

12. Revision.—The Commissioner may, of his own motion or on an application made to him in the prescribed manner, call for and examine the records of any proceedings which have been taken under this Act, by any officer subordinate to him and may subject to the provisions of this Act and the rules made thereunder, and after such enquiry as may be deemed necessary, revise any order passed in such proceedings:

Provided that no order to the prejudice of any person shall be passed under this section without giving him a reasonable opportunity of being heard.

13. 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 any thing done, or purporting to have been done in good faith, under this Act or the rules made thereunder.

14. Power to make rules.—(1) 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.

(2) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly of Himachal Pradesh

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while it is in session for a total period of not less than fourteen days which may comprise in one session or in two or more successive sessions, and if, before the expiry of the session in which it is so laid or sessions aforesaid, the Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

15. Repeal and savings.—The Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 (Ord. No. 5 of 1976) is hereby repealed:

Provided that anything done, any rule made or any action taken under the said Ordinance shall be deemed to have been done, made or taken under this Act, as if this Act had come into force with effect from the 17th July, 1976.

THE SCHEDULE

(See section 3)

Sl. No.	Particulars of the goods on which tax is leviable	Rate of tax
1	2	3
1.	Apples contained in boxes upto 10 kg. capacity.	50 paise per box.
2.	Apples contained in boxes of more than 10 kg. and upto 20 kg. capacity.	Re. 1.00 per box.
3.	Apples contained in any other packing or loose.	50 paise per 10 kg. or part thereof.
4.	Mangoes	25 paise per 10 kg. or part thereof.
5.	Mandrine, Sweet Oranges including Kinnu	25 paise per 10 kg. or part thereof.
6.	Appricots, Peaches, Plums	25 paise per 10 kg. or part thereof.
7.	Grapea	50 paise per 10 kg. or part thereof.
8.	Bananas	25 paise per 10 kg. or part thereof.
9.	Pears	25 paise per 10 kg. or part thereof.
⁴ 10.	Potatoes contained in bags upto 40 kg. capacity	50 paise per bag.
11.	Potatoes contained in bags of more than 40 kg. and upto 80 kg. capacity.	Re. 1.00 per bag.
12.	Potatoes contained in other package or loose	50 paise per 40 kg. or part thereof.
² 13.	TIMBER—	
	(a) TIMBER SAWN, HAKRIES, DIMDIMAS, ROUGH AXED(ALL SIZES):	
	(i) Deodar, Walnut, Maple, Birdcherry, Betula Species (Bhojpattar), Acsclus indica (Khaner)	Rs. 50 cum.

1. S. No. 10, 11, 12, 13 & (14 now 15) added vide H.P. Act No. 16 of 1978, sec. 3.
 2. S. No. 13 added vide Act No. 16 of 1978, subs. vide H.P. Act No. 37 of 1978, sec. 2 (a).

1	2	3
(ii) Kail, Sal		Rs. 40 cum.
(iii) Chil		Rs. 35 cum.
(iv) Fir spruce		Rs. 30 cum.
(v) Hornbeam (Khirkee), Ash		Rs. 75 cum.
(b) LOGS (ALL SIZES):		
(i) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpatter), Aesculus indica (Khaner)		Rs. 35 cum.
(ii) Kail, Sal		Rs. 28 cum.
(iii) Chil		Rs. 25 cum.
(iv) Fir spruce		Rs. 20 cum.
(v) Hornbeam (Khirkee), Ash		Rs. 52 cum.
(c) BALLIES (ALL SIZES) :		
(i) Deodar		Rs. 25 cum.
(ii) Kail, Sal		Rs. 20 cum.
(iii) Chil		Rs. 18 cum.
(iv) Fir spruce		Rs. 15 cum.
(d) KHAIR:		
(i) Chipped heartwood or billets or log form		Rs. 10 per qtl.
(ii) Khairwood with bark in billets or log form		Rs. 5 per qtl.
(e) Fuel wood		Rs. 0.75 per qtl.
(f) Chil pulpwood		Rs. 1.00 per qtl.
(g) Any other coniferous or broad leaved timber		Rs. 40 cum.]
[14. SEEDS:		
Seeds of all forest species like Deodar, Kail, Chil and broad leaved species. Rs. 100 per qtl.		
15. OTHER FOREST PRODUCE :—		
(a) Bamboo		Rs. 1.50 per quintal.
(b) Katha		Rs. 1.50 per quintal.
(c) Resin		Rs. 12.50 per quintal.
(d) Dioscorea		Rs. 14 per quintal (dry)
(e) Barberries		Rs. 10 per quintal (dry)
(f) Carum Carvi (Kala Zeera)		Rs. 200 per quintal (dry)
(g) Emblica officianale (Amla fruit)		Rs. 2.50 per quintal (dry)
(h) Coatiana Karru (Kaur)		Rs. 25 per quintal (dry)
(i) Jurinea macrocephala (Dhoop)		Rs. 5 per quintal (dry)
(j) Juglans regia (Akhrot bark and fruit)		Rs. 10 per quintal (dry)
(k) Morchella esculenta (Guchhie)		Rs. 2,000 per quintal (dry)
(l) Picrorhiza Karrosa (Kaur, Karu)		Rs. 25 per quintal (dry)
(m) Rauwolfia serpentina (Rauwolfia)		Rs. 250 per quintal (dry)
(n) Saussurea lappa (Kuth)		Rs. 15 per quintal (dry)
(o) Terminalia chebula (Harr fruit)		Rs. 10 per quintal (dry)
(p) Viola erpens, Viola odorata (Banafsha)		Rs. 50 per quintal (dry)
(q) Reetha		Rs. 10 per quintal (dry)
(r) Chilgoza		Rs. 75 per quintal (dry)
(s) Terminalia belerica (Bahera fruit)		Rs. 10 per quintal (dry)
(t) Bhatbar grass		Rs. 0.50 per quintal (dry)]

i. Sl. No. 14 added and existing Sl. No. 14 renumbered '15' vide Act No. 37 of 1978, sec. 2 (b).

NOTIFICATIONS AND RULES

UNDER

THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) ACT, 1976

EXCISE AND TAXATION DEPARTMENT

Appointments and Delegations

NOTIFICATIONS

Shimla-171002, the 4th August, 1976.

No. EXN. F (18) 1/76.—In exercise of the powers conferred by sub-section (1) of section 7 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 (Ord. No. 5 of 1976), the Governor, Himachal Pradesh is pleased to appoint the Excise and Taxation Commissioner, Himachal Pradesh to exercise the powers and perform the functions of the Commissioner, under the aforesaid Ordinance.

The Governor, Himachal Pradesh is further pleased to appoint the Deputy Excise and Taxation Officers/ the Assistant Excise and Taxation Officer, incharge of district, and Inspectors-incharge of Barriers established under section 6, within their respective territorial jurisdictions, to assist the Commissioner in carrying out the purposes of the said Ordinance.

(R.H.P. Extra. dt. 4-8-1976, p. 1503-1504).

Shimla-2, the 17th August, 1976

No. EXN. F (18) 1/76.—In partial modification of this department notification of even number, dated the 4th August, 1976 and in exercise of the powers conferred by sub-section (1) of section 7 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 (Ord. No. 5 of 1976) the Governor, Himachal Pradesh is pleased to appoint the Assistant Excise and Taxation Commissioner-cum-Enforcement Officer and the Assistant Excise and Taxation Officer (Headquarters) to assist the Commissioner in carrying out the purposes of the said Ordinance throughout the State.

(R.H.P. Extra., dt. 7-8-1976, p. 1518).

Shimla-3, the 27th October, 1976

No. 12-12/76-E&T-24835.—In exercise of the powers conferred by the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976, as enforced in the Himachal Pradesh, under section 11 (2) of the Act *ibid*, I, K. N. Kashyap, Excise and Taxation Commissioner, Himachal Pradesh hereby authorise the Excise and Taxation Officer/Assistant Excise and Taxation Officers Incharge of the district in which the Barrier at which the offence is committed under the aforesaid Act to lodge complaint in the Court of Magistrate 1st Class to take the cognizance of any offence under this Act or the Rules made thereunder.

(R.H.P. Extra., dt. 30-10-1976, p. 1809).

Establishment of Barriers

Simla-2, the 4th August, 1976

No. EXN. F (18) 1/76.—In exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 (Ord. No. 5 of 1976) the Governor of Himachal Pradesh is pleased to establish the following barriers for collection of the tax under the aforesaid Ordinance:—

Sl. No.	Name of Barrier	District
1.	Baroti	Solan.
2.	Barotiwala	Solan.
3.	Dharewal	Solan.
4.	Kala Amb	Sirmur.
5.	Naughat	Sirmur.
6.	Behrai	Sirmur.
7.	Swarghat	Bilaspur.
8.	Mehatpur	Una.
9.	Gagret	Una.
10.	Pandoga	Una.
11.	Marwari, Tehsil Amb, Daulatpur Chowk	Una.
12.	Talwara Road	Kangra.
13.	Tunnu Hatti	Chamba.

(R.H.P. Extra., dt. 4-8-1976, p. 1504)

Simla-2, the 7th August, 1976

No. EXN-F (18) 1/76.—In partial modification of this department notification of even number, dated the 4th August, 1976 and in exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 (Ord. No. 5 of 1976), the Governor, Himachal Pradesh is pleased to establish the following more barriers for collection of tax under the aforesaid Ordinance:—

1. Nauri (between Bilaspur and Swarghat), Bilaspur.
2. Dharampur (opposite Police Station), Solan.

(R. H. P. Extra., dt. 7-8-1976, p. 1518)

Simla-2, the 21st August, 1976

No. EXN. F (18) 1/76.—In exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 (Ord. No. 5 of 1976) the Governor, Himachal Pradesh is pleased to abolish Dharampur Barrier established *vide* this department notification of even number dated 7th August, 1976 published in the Himachal Pradesh Rajpatra (Extraordinary), dated the 7th August, 1976, with immediate effect.

(R. H. P. Extra., dt. 23-8-1976 p. 1567)

Shimla-2, the 9th September, 1976

No. EXN.F (18) 1/76.—In exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 (Ord. No. 5 of 1976) the Governor, Himachal Pradesh is pleased to establish the following additional Barrier with immediate effect :—

<i>Sl. No. Name of Barrier</i>	<i>District.</i>
1. Simla Railway Station (R.H.P. Extra, dt. 16-9-1976, p. 1719).	Simla.

Simla-2, the 4th November, 1976

No. EXN. F (18) 1/76.—In exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) the Governor, Himachal Pradesh is pleased to remove Nauni Barrier (Between Bilaspur and Swarghat) Bilaspur district established *vide* this department notification of even number, dated the 7th August, 1976, published in Himachal Pradesh Rajpatra (Extra.), dt. the 7th August, 1976 with immediate effect.

(R.H.P. Extra., dt. 5-11-1976, p. 1817)

Shimla-2, the 4th November, 1976

No. EXN. F (18) 1/76.—In exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) the Governor, Himachal Pradesh is pleased to remove the Barrier at Railway Station, Shimla established *vide* this department notification of even number, dated the 9th September, 1976, published in Himachal Pradesh Rajpatra (Extra.) dated the 16th September, 1976 with immediate effect.

(R.H.P. Extra., dt. 5-11-1976, p. 1818)

Shimla-2, the 15th November, 1976

No. EXN. F (18) 1/76.—In exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976); the Governor, Himachal Pradesh is pleased to establish the following Barrier with immediate effect :—

<i>Sl. No.</i>	<i>Name of Barrier</i>	<i>District.</i>
1.	Mirthal (On Indora Road) Established. (R.H.P. Extra., dt. 16-9-1976, p. 1849).	Kangra

Shimla-2, the 18th February, 1977

No. EXN. F (18) 1/76.—In supersession of this Department notification of even number, dated the 15th November, 1976 published in Rajpatra, Himachal Pradesh, dated the 16th November, 1976 and in exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) the Governor, Himachal Pradesh is pleased to establish the barrier Indora, at Indupur-Mirthal Chowk, in Kangra district, with immediate effect,

(R.H.P. Extra., dt. 19-2-1977, p. 149)

Shimla-2, the 19th August, 1977

No. EXN. F (18) 1/76 (Part).—In exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976), the Governor, Himachal Pradesh is pleased to establish the following barrier with immediate effect :—

<i>Sl. No.</i>	<i>Name of Barrier</i>	<i>District</i>
1.	Railway Station, Shimla (R.H.P. Extra., dt. 19-8-1977, p. 836)	Shimla.

Shimla-2, the 19th August, 1977

No. EXN. F. (18) 1/76.—In exercise of the powers conferred by section 6 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) the Governor, Himachal Pradesh is pleased to remove the barrier at Indora on Indupur-Mirthal Chowk in Kangra district, established *vide* this Government notification of even number, dated the 18th February, 1977, published in Himachal Pradesh Rajpatra (Extra.), dated the 19th February, 1977.

(R.H.P. Extra., dt. 25-8-1977, p. 849)

EXEMPTION FROM PAYMENT OF TAX

Shimla-171002, the 30th March, 1979

No. EXN. F (18) 1/76.—Whereas the Governor, Himachal Pradesh is satisfied that it is in the public interest to exempt from the payment of tax under the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976), the carriage by road in the State of Himachal Pradesh, the following items mentioned in the Schedule appended to the Act:—

13. TIMBER :

(a) Timber sawn, Hakries, Dimdimas, Rough axed (All sizes)—

- (i) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khaner).
- (ii) Kail, Sal.
- (iii) Chil.
- (iv) Fir spruce.
- (v) Hornbeam (Khirkee), Ash.

(b) Logs (All sizes)—

- (i) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khaner).
- (ii) Kail, Sal.
- (iii) Chil.
- (iv) Fir spruce.
- (v) Hornbeam (Khirkee), Ash.

(c) Ballies (All sizes)—

- (i) Deodar.
- (ii) Kail, Sai.
- (iii) Chil.
- (iv) Fir spruce.

(d) KHAIR:

- (i) Chipped heartwood or billets or log form.
- (ii) Khairwood with bark in billets or log form.

(e) Fuel wood.

(f) Chil pulpwood.

(g) Any other coniferous or broad leaved timber.

15. OTHER FOREST PRODUCE :

(a) Bamboo

Now, therefore, the Governor, Himachal Pradesh, in exercise of the powers conferred upon him under sub-section (3) of section 3 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) is pleased to order that no tax under the said Act shall be charged on the carriage by road in the State of Himachal Pradesh with effect from 1-4-1979 in regard to the goods mentioned above and on which the Sales Tax at the rate of 25% has already been paid, subject to the following conditions:—

- (a) the person liable to pay the tax produces the certificate of the payment of Sale Tax at the rate of 25% issued by the competent authority with whom such sales tax has been deposited, if no such receipt is produced, person is liable to pay the tax under the aforesaid Act ;
- (b) the person liable to pay the tax, adduces such evidence as he may be called upon to adduce that the timber carried is the same with regard to which sales tax has already been paid.

(R.P.H. Extra., dt. 31-3-1979, p. 1146—48)

Shimla-171002, the 7th April, 1979

No. EXN-F (15) 39/78.—In exercise of the powers vested in him under sub-section (3) of section 3 of the Himacchal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) the Governor, Himachal Pradesh is pleased to exempt Resin appearing at Serial No. 15 (c) of the Schedule appended to the Act from the payment of tax with immediate effect.

(R.H.P. Extra., dt. 9-4-1979, p. 1278)

Act, 1969 (Act No. 10 of 1970), the Governor of Himachal Pradesh, is pleased to fix the following opening and closing hours of the Shops and Commercial Establishments covered under the said Act within the limits of Municipal Corporation, Shimla, Himachal Pradesh, with effect from the 8th July, 1985 :--

<u>Opening hours</u>	<u>Closing hours</u>
10.00 a.m.	7.30 p.m.

2. The Governor, Himachal Pradesh, in exercise of the powers vested in him under section 8 of the said act, is further pleased to fix the interval for rest from 1.30 p.m. to 3.00 p.m.

(R.H.P. Extra., dated the 13th July, 1985, P. 1119).

THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) (AMENDMENT) ACT, 1985

(Act No. 9 of 1985)¹

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Addition of section 11-A.
3. Addition of section 12-A.
4. Substitution of Schedule.

(Received the assent of the Governor, Himachal Pradesh on the 16th August, 1985 and was published in Rajpatra, Himachal Pradesh on the 22nd August, 1985 at page 1282--1284).

An Act further to amend the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976).

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

1. Short title and commencement.--(1) This Act may be called the Himachal Pradesh Taxation (On Certain Goods Carried by Road) (Amendment) Act, 1985.

(2) It shall come into force at once.

1. For statement of Objects and Reasons see R.H.P. Extra., dated the 9th July, 1985, P. 1049.

2. Addition of section 11-A.—In the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (34 of 1976) (hereinafter referred to as principal Act) after section 11, the following section 11-A, along with its heading, shall be added, namely:--

"11-A. Composition of offences.—(1) The State Government may, by notification in the Official Gazette, authorise any officer, not below the rank of Excise and Taxation Officer, to compound the offences committed under the Act and rules made thereunder.

(2) The officer authorised under sub-section (1), may compound the offence committed under the Act by charging an amount, not exceeding, rupees one thousand or double the amount of tax, whichever is higher."

3. Addition of section 12-A.—After section 12 of the principal act, the following new section 12-A, along with its heading, shall be added, namely:--

"12-A. Powers to refund tax.—The State Government may, by notification in the Official Gazette, appoint any officer, not below the rank of the Excise and Taxation Officer, to refund any amount of tax, which becomes refundable under the provisions of this Act, in the manner prescribed."

4. Substitution of Schedule.—The existing Schedule appended to the principal act, shall be substituted, namely:--

"THE SCHEDULE

(See section 3)

Sl. No.	Particulars of the goods on which tax is leviable	Rate of tax
1	2	3
1.	Apples contained in boxes upto 10 kg. capacity.	.. 50 paise per box.
2.	Apples contained in boxes of more than 10 kg. and upto 20 kg. capacity.	.. Re. 1.00 per box.
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.

1	2	3
6.	Appricots, 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 contained in bags upto 40 kg. capacity	.. Re. 1/- per bag.
12.	Potatoes contained in bags more than 40 kg. and upto 80 kg. capacity	.. Rs. 2/- per bag.
13.	Potatoes contained in other package or loose	.. Re. 1/- per 40 Kg. or part thereof.
14.	All other vegetables	.. 25 paise per 10 kg. or part thereof.
15.	TIMBER :	
	(a) SAWN, HAKRIES, DIMDIMAS, ROUGH AXED (ALL SIZES) :	
	(i) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khanor)	.. Rs. 50 Cum.
	(ii) Kail, Sal	.. Rs. 40 Cum.
	(iii) Chil	.. Rs. 35 Cum.
	(iv) Fir/Spruce	.. Rs. 30 Cum.
	(v) Hornbeam (Khirkee), Ash	.. Rs. 75 Cum.
	(b) LOGS (ALL SIZES) :	
	(i) Deodar, Walnut, Maple, Bird- cherry, Betula species (Bhojpattar), Aesculus indica (Khanor)	.. Rs. 35 Cum.

1	2	3
	(ii) Kail, Sal	.. Rs. 28 Cum.
	(iii) Chil	.. Rs. 25 Cum.
	(iv) Fir/Spruce	.. Rs. 20 Cum.
	(v) Hornbeam (Khirkee), Ash	.. Rs. 52 Cum.
	(c) BALLIES (ALL SIZES) :	
	(i) Deodar	.. Rs. 25 Cum.
	(ii) Kail, Sal	.. Rs. 20 Cum.
	(iii) Chil	.. Rs. 18 Cum.
	(iv) Fir/Spruce	.. Rs. 15 Cum.
	(d) KHAIR :	
	(i) Chipped heartwood or billets or log form or roots or any other form	.. Rs. 50 per quintal
	(ii) Khair wood with bark in billets or log form or roots or any other form.	.. Rs. 25 per quintal
	(e) Fuelwood	.. Rs. 10 per quintal
	(f) Chil Pulpwood	.. Rs.10 per quintal
	(g) Any other coniferous or broad leaved timber	.. Rs. 40 Cum.
16.	SEEDS :	
	Seeds of all forest species like Deodar, Kail, Chil and broad leaved species.	.. Rs. 100/- per quintal
17.	OTHER FOREST PRODUCE :	
	(a) Bamboo	.. Rs. 5/- per quintal
	(b) Katha	.. Rs. 150/- per quintal
	(c) Resin	.. Rs. 12.50 per quintal.
	(d) Dioscorea	.. Rs. 28/- per quintal (dry).
	(e) Barberies	.. Rs. 20/- per quintal (dry).

1	2	3
	(f) Carum Carvi (Kala Zeera)	.. Rs. 400/- per quintal (dry).
	(g) Emblica officianale (Amla fruit)	.. Rs. 5/- per quintal (dry).
	(h) Centiana Karru (Kaur)	.. Rs. 50/- per quintal (dry).
	(i) Jurinea Macrocephila (Dhoop)	.. Rs. 10/- per quintal (dry).
	(j) Juglansregia (Akhrot bark and fruit)	.. Rs. 20/- per quintal (dry).
	(k) Morchella esculenta (Guchhie)	.. Rs. 4,000/- per quintal (dry).
	(l) Picrorhiza Karrosa (kaur, Karu)	.. Rs. 50/- per quintal (dry).
	(m) Rauwolfia serpantina (Rauwolfia)	.. Rs. 500/- per quintal (dry).
	(n) Saussurea lappa (Kuth)	.. Rs. 30/- per quintal (dry)
	(o) Terminalia chebula (Hara fruit)	.. Rs. 20/- per quintal (dry).
	(p) Violaserpens, Violaodorata (Banafsha)	.. Rs. 100/- per quintal (dry).
	(q) Reetha	.. Rs. 40/- per quintal (dry).
	(r) Chilgoza	.. Rs. 150/- per quintal (dry).
	(s) Terminalia belerica (Behera fruit)	.. Rs. 20/- per quintal (dry).
	(t) Bhabar grass	.. Re. 1/- per quintal (dry).
18.	(a) Bricks	.. Rs. 25/- per thousand.
	(b) Limb stone	.. Rs. [5] ¹ - per ton.
	(c) Bajri	.. Rs. 5/- per ton.
	(d) Sand	.. Rs. 5/- per ton.
	(e) Other minor minerals	.. Rs. 5/- per ton.
19.	Cement	.. Re. 1/- per bag of 50 kg ⁿ .

¹vide notification No. EXN. F(12)2/84, dated the 4th December, 1985, published in R.H.P. Extra., dated 17th December, 1985, p. 2980.

वाणिज्यक स्थापना अधिनियम, 1969 (1970 का 10) की धारा 27 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश में स्थित भारतीय खाद्य निगम की समस्त स्थापनाओं को हिमाचल प्रदेश दुकान एवं वाणिज्यक स्थापना अधिनियम, 1969 की धारा 7 (2), (बी) के प्रवर्तन से एक वर्ष की अवधि के लिए लोकहित में तुरन्त छूट प्रदान करते हैं।

(Authoritative English text of this Department notification No. 4-6/82-Shram-II, dated 22-9-1986, under Article 348(3) of the Constitution of India.)

Shimla-2, the 22nd September, 1986

No. 4-6/82-Shram II.—In supersession of this Department Notification of even number dated 23-8-1985 and in exercise of the powers vested in him under section 27 of the Himachal Pradesh Shops and Commercial Establishments Act, 1969 (Act No. 10 of 1970), the Governor, Himachal Pradesh, is pleased to grant exemption to all establishments of Food Corporation of India located in Himachal Pradesh, from the operation of section 7(2)(d) of the Himachal Pradesh Shops and Commercial Establishments Act, 1969 in the public interest for a period of one year with immediate effect.

[R.H.P. Extra., dated 30-9-1986, P. 1720].

THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS CARRIED BY ROAD) (AMENDMENT) ACT 1986

(ACT NO. 12 OF 1986)¹

ARRANGEMENT OF SECTIONS

Sections:

1. Short title and commencement.
2. Amendment of Schedule.

(Received the assent of the Governor, Himachal Pradesh, on the 5th April, 1986 and was published in R.H.P. Extra., dated the 8th April, 1986 at page 698).

An Act further to amend the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976).

Enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Himachal Pradesh Taxation (On Certain Goods Carried by Road) (Amendment) Act, 1986;

(2) It shall come into force at once.

2. *Amendment of Schedule.*—In the Schedule appended to the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976,—

(a) for item 11, the following item shall be substituted, namely,—

“11. Potatoes: 0.25 paise per 10.00 kg. or part thereof;”

and

(b) items 12 and 13 shall be omitted.

¹ For statement of Objects and Reasons—see R. H. P. Extra., dated 11-3-1986 page 360.