



## The Himachal Pradesh Tax on Entry of Goods Into Local Area Act, 1985

Act 11 of 1985

**Keyword(s):**

Entry of into Local Area, Entry Tax, Law Repealing to Local Authority, Local area, Sales Tax Act, Taxable Purchase Value, Taxable Quantum, Works Contract

**Amendments appended: 8 of 1986, 1 of 1987, 12 of 1999**

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[Authoritative English text of the Himachal Pradesh Sathaneeya Kshetra me mal ke pravesh par Kar Adhinyam, 1985 (1985 ka Adhinyam Sankhyank 11) as required under clause 3 of Article 34 of the Constitution of India].

THE HIMACHAL PRADESH TAX ON ENTRY OF GOODS INTO  
LOCAL AREA ACT, 1985  
(Act No. 11 of 1985)<sup>1</sup>

ARRANGEMENT OF SECTIONS

Sections :

1. Short title, extent and commencement.
2. Definitions.
3. Incidence of taxation.
4. Rate at which entry tax to be charged.
5. Principles governing levy of entry tax on a dealer.
6. Registered dealers to issue bill etc. stating that goods sold are local goods.
7. Penalty for failure to fulfil responsibility or obligation undertaken.
8. Amendment of rate of tax specified in Schedule-I.
9. Power to exempt.
10. Burden of proof.
11. Certain provisions of Sales Tax Act to apply.
12. Assessment, collection etc. of entry tax.
13. Finality of orders.
14. Set off in certain cases.
15. Power to make rules.

Schedule-I and Schedule-II

(Received the assent of Governor, Himachal Pradesh, on the 26th August, 1985 and was published in the Rajpatra, Himachal Pradesh (Extraordinary) on the 14th December, 1985 at page 2915--2925)

*An Act to provide for the levy of entry tax on the entry of goods into a local area in Himachal Pradesh for consumption, use or sale therein.*

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, extent and commencement.--(1) This Act may

1. For statement of Objects and Reasons see R.H.P. Extra., dated the 9th July, 1985, P. 1080.

be called the Himachal Pradesh Tax on entry of Goods into Local Area Act, 1985.

(2) It shall extend to all the local areas in Himachal Pradesh.

(3) It shall come into force at once.

2. Definitions.—(1) In this Act, unless there is anything repugnant in the subject or context,—

- (a) "entry of goods into a local area" with all its grammatical variations and cognate expressions means entry of goods into that local area from any place outside thereof including a place outside the State for consumption, use or sale therein;
- (b) "entry tax" means a tax on entry of goods into a local area for consumption, use or sale therein levied and payable in accordance with the provisions of this Act;
- (c) "law relating to local authority" means the Cantonment Act, 1924 (2 of 1924), the Himachal Pradesh Municipal Act, 1968 (19 of 1968) and the Himachal Pradesh Municipal Corporation Act, 1979 (9 of 1980) as the case may be;
- (d) "local area" means the area comprised within the limits of a local authority;
- (e) "local authority" means an authority constituted under a law relating to local authority, but shall not include such local authority as the State Government may, by notification, specify;
- (f) "local goods" in relation to a local area means goods of local origin as distinct from goods which enter into that local area;
- (g) "Sales Tax Act" means the Himachal Pradesh General Sales Tax Act, 1968 (24 of 1968);
- (h) "taxable market value" in relation to goods specified in Schedule-I means the market value thereof excluding the market value of those goods to which clauses (ii) to (iv) of the first proviso to sub-section (1) of section 3 apply;
- (i) "taxable purchase value" in relation to goods specified in Schedule-I means the purchase price thereof excluding the purchase value of those goods to which clauses (ii) to (iv) of the first proviso to sub-section (1) of section 3 apply;
- (j) "taxable quantum" in relation to a dealer means the aggregate of the taxable purchase value and the taxable market value; and

(k) "works contract" means a contract relating to construction of works like buildings and other immovable property and fittings and installations to movable or immovable property in the execution whereof goods are consumed or used but not sold.

(2) All those expressions, which are used but are not defined in this Act and are defined in the Sales Tax Act (24 of 1968) shall have the meanings assigned to them in that Act.

(3) Any reference in this Act to the expression "has effected entry of goods" with its grammatical variation and cognate expression, whether used in isolation or in conjunction with any other words, shall, wherever necessary, be construed as including a reference to "has caused to be effected entry of goods".

3. Incidence of taxation.—(1) There shall be levied an entry tax on the entry in the course of business of a dealer of goods specified in Schedule-I into each local area for consumption, use or sale therein and such tax shall be paid by every dealer liable to tax under this Act who has effected entry of such goods :

Provided that no tax under this sub-section shall be levied--

- (i) in respect of goods specified in Schedule-I, other than local goods, purchased from a registered dealer on which entry tax is payable or paid by the selling registered dealer;
- (ii) in respect of goods specified in Schedule-I, which after entry into a local area are sold in the same form outside the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India;
- (iii) in respect of goods exempted from entry tax under section 9 and if tax on the entry of any goods specified in Schedule-I effected during any period has been paid by a dealer and subsequent to such entry the goods are disposed of in the manner described in clause (ii) of this proviso, the dealer shall be entitled to a set off, of the tax already paid by him in respect of such goods and such set off shall be adjusted towards the tax payable by him for the period during which the goods were so disposed of or for any subsequent period in such manner as may be prescribed; and
- (iv) in respect of goods on the entry of which it is proved to the satisfaction of the Assessing Authority that such goods have already been subjected to the entry tax or that the entry tax is liable to be paid by any other person or dealer under this Act :

Provided further that notwithstanding anything contained in this Act where a registered dealer in the course of his business, purchases goods from a person or a dealer other than a registered

dealer who has effected entry of such goods into the local area prior to such purchase, the entry tax shall be paid by the dealer who has purchased such goods.

*Explanation.*--For the purpose of this sub-section the entry of goods into a local area for consumption or use therein in the execution of a works contract shall be deemed to be the entry of goods in the course of business and the person who has effected the entry of such goods into a local area shall be deemed to be a dealer.

(2) No entry tax shall be payable on the goods specified in Schedule-II.

(3) The State Government may, by notification, amend Schedule-I or Schedule-II so as to include therein or exclude therefrom any goods not already specified or any goods already specified, as the case may be, and thereupon Schedule-I or Schedule-II or both, as the case may be, shall stand amended accordingly.

4. Rate at which entry tax to be charged.--The entry tax payable by a dealer under this Act shall be charged on his taxable quantum relating to goods specified in Schedule-I at the rates mentioned in the said schedule.

5. Principles governing levy of entry tax on a dealer.--The entry tax payable by a dealer under sub-section (1) of section 3 shall be levied in accordance with the principles stated below :--

- (a) entry tax shall not be payable unless the dealer effects entry of goods specified in Schedule-I into a local area;
- (b) where any such goods are consumed, used or sold in a local area by a dealer, it shall be presumed until the contrary is proved by him, that such goods had entered into that local area for consumption, use or sale therein; and
- (c) when a dealer purchases goods specified in Schedule-I in a local area from a person or a dealer who is not a registered dealer, it shall be presumed, unless the contrary is proved by him, that the entry of such goods had been effected by him into such local area before they were purchased by such dealer.

6. Registered dealers to issue bill etc. stating that goods sold are local goods.--(1) Every registered dealer who, in the course of his business, manufactures, produces or grows any goods specified in Schedule-I in a local area in such manner that the goods become local goods in relation to that local area, shall on the sale of such local goods to any other registered dealer, issue to him a bill, invoice or cash memo specifically stating in such manner as may be prescribed, that the goods being sold are local goods in relation to such local area and that no entry tax has been paid on such goods.

(2) Where the goods mentioned in sub-section (1) are purchased and sold in the course of their business by a chain of

registered dealers, the selling registered dealer shall issue a bill or invoice or cash memo, containing the statement referred to in sub-section (1):

Provided that where the goods are purchased by a registered dealer who effects the entry of such goods into a local area other than the local area in relation to which such goods are local goods, it shall not be necessary for him to make the statement referred to in sub-section (1).

(3) Every registered dealer referred to in sub-sections (1) and (2) shall maintain a separate account of purchases and consumption, use or sale of local goods and separate bill books and invoices for the sales of goods effected by him in the local area in relation to which the goods are local goods.

(4) Where a registered dealer referred to in sub-section (1) or sub-section (2) has, in the course of his business, sold local goods to other registered dealer and has failed to make the statement referred to in sub-section (1), it shall be presumed that he has facilitated the evasion of entry tax on the local goods so sold and accordingly he shall be liable to pay penalty equal to one and a half times the amount of entry tax payable on such goods as if they were not goods of local origin.

(5) Where any registered dealer referred to in sub-section (2), in the course of his business has sold local goods purchased by him to other registered dealer and a bill, cash memo or invoice is not issued by him as required by sub-section (2), it shall be presumed that he has facilitated the evasion of entry tax on the local goods so sold and he shall be liable to pay a penalty equal to one and a half times the amount of entry tax payable on such goods as if they were not goods of local origin.

**7. Penalty for failure to fulfil responsibility or obligation undertaken.**—Where any dealer issues a declaration under the provisions of this Act or the rules made thereunder or any notification issued under section 9 wherein he has undertaken any specific responsibility or obligation in regard to any goods purchased by him after the issue of such declaration and he fails to fulfil such responsibility or obligation, such dealer shall be liable to pay a penalty equal to one and a half times the entry tax computed at the rate mentioned in Schedule I in respect of such goods.

**8. Amendment of rate of tax specified in Schedule I.**—(1) The State Government may, by notification, amend the rate of entry tax specified in Schedule I and thereupon the said Schedule shall stand amended accordingly:

Provided that the rate of entry tax shall not be increased by more than 50% of the rate specified in Schedule I at the commencement of this Act:

Provided further that no notification shall be issued under this section without giving in the "Official Gazette" such previous

notice, as the State Government may consider reasonable, of its intention to issue such notification.

(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.

9. Power to exempt.—The State Government may, by notification, and subject to such restrictions and conditions as may be specified therein, exempt whether prospectively or retrospectively, in whole or in part,—

- (i) any class of dealers or persons, or any goods or class of goods, from the payment of entry tax under this Act, in respect of all or any of the local areas, for such period as may be specified in the notification; and
- (ii) any dealer or class of dealers from any provisions of the Act as may be specified in the notification.

10. Burden of proof.—(1) The burden of proving--

- (a) that a dealer has not effected the entry of any goods specified in Schedule I into a local area for consumption, use or sale therein;
- (b) that a dealer has not effected the entry of any goods into a local area for consumption or use therein in the execution of a works contract;
- (c) that a dealer is entitled to deduction in respect of purchase value of local goods for the purpose of the computation of taxable purchase value;
- (d) that goods purchased by a dealer in a local area from a person or a dealer who is not a registered dealer had not entered into that local area before they were purchased by him;
- (e) that a dealer is entitled to any other deductions in computing the taxable quantum;

shall be on the dealer.

(2) For purposes of claiming deduction in respect of the purchase value of local goods which have been consumed, used or sold in the same local area in relation to which such goods are local goods the dealer shall produce a bill, invoice or cash memo in the manner specified in section 6 obtained from the registered dealer from whom he has purchased the local goods in that local area as provided in sub-sections (1) and (2) of section 6.

11. Certain provisions of Sales Tax Act to apply.—Subject to the provisions of this Act and the rules made thereunder, sections 3, 8, 12, 14, 15, 16, 17-A, 18, 19, 20, 21, 23, 24, 26, 28-A,

29, 30, 31, 32, 34, 35, 38, 39 and 40 of the Sales Tax Act (24 of 1968) and the rules, orders and notifications issued thereunder shall *mutatis mutandis* apply to the dealer in respect of entry tax levied and payable under this Act as if these sections were *mutatis mutandis* incorporated in this Act and the rules, orders and notifications issued under these sections were *mutatis mutandis* issued under the relevant sections as so incorporated in this Act.

12. **Assessment, collection etc. of entry tax.**—Subject to the provisions of this Act and the rules made thereunder the administration of this Act in so far as it relates to levy, assessment and collection of entry tax from dealers shall vest in the authorities specified in section 3 of the Sales Tax Act (24 of 1968) and accordingly the authorities for the time being empowered to assess, re-assess, collect and enforce payment of any tax under the Sales Tax Act (24 of 1968) shall assess, re-assess, collect and enforce payment of entry tax including any penalty payable by a dealer under this Act as if the tax or penalty payable by such dealer under this Act or under the provisions of the Sales Tax Act (24 of 1968), as made applicable under section 11 to dealers in relation to tax levied under this Act, is a tax or penalty payable under that Act and for this purpose they may exercise all or any of the powers conferred upon them by or under that Act.

13. **Finality of order.**—Save as otherwise expressly provided in this Act, every order made by an assessing authority, appellate authority or a revising authority under this Act shall be final and shall not be called in question in any original suit, application or execution or proceeding and no injunction shall be granted by any court or other authority, in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act or in respect of any recovery to be made as an arrear of Land Revenue.

14. **Set off in certain cases.**—Where entry tax is payable by a dealer or by any person in respect of the entry of goods into a local area comprised within the limits of a Cantonment Board and a tax in the nature of an entry tax or octroi is levied by the Cantonment Board on the entry of goods into that local area for consumption, use or sale therein, such dealer or person shall be entitled to a set off in the prescribed manner of an amount equal to either the tax proved to have been actually paid by him to the Cantonment Board or the tax payable under this Act, whichever is less.

15. **Power to make rules.**—(1) The State Government may make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, the State Government may make rules prescribing:—

- (a) the manner in which set-off shall be adjusted under proviso to sub-section (1) of section (3);
- (b) the manner in which details shall be specified under sub-section (1) of section 6;



(c) the manner in which the set-off shall be given under section 14; and

(d) any other matter which has to be or may be prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session, for a total period of not less than ten days, which may be comprised 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 the session 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.

#### SCHEDULE-I

(See sections 4 and 8)

Sr. No.	Description of goods	Rate of entry tax on purchase price/market value
1	2	3
1.	Coal including coke but excluding charcoal ..	1 per cent
2.	Iron and steel as specified in section 14 of .. the Central Sales Tax Act, 1956 (74 of 1956).	1 per cent
3.	Oil seeds as specified in section 14 of the .. Central Sales Tax, 1956 (74 of 1956).	1 per cent
4.	Cloth ..	3 per cent
5.	All types of Textile ..	3 per cent
6.	Sugar ..	3 per cent
7.	Cigarettes, biddies and tobacco in all forms..	3 per cent
8.	Other goods not specifically mentioned in .. this Schedule or Schedule II.	2 per cent

#### SCHEDULE-II

[See section 3(2)]

#### GOODS EXEMPTED FROM ENTRY TAX

Sl. No.	Description of goods	Remarks
1	2	3
1.	Vegetables	Except when sold in tins, bottles or cartons.

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| 2. Milk   | Except condensed and dried milk.              |
| 3. Meat, fish and eggs  | Except when sold in tins, bottles or cartons. |
| 4. Fresh fruits   |   |
| 5. Common salt  | Except when sold in sealed container.         |
| 6. Flowers  |   |
| 7. Pan  |   |
| 8. Books  |   |
| 9. Periodicals  |   |
| 10. Exercise and drawing books  |   |
| 11. Writing slates and slate pencils  |   |
| 12. Writing chalks and crayons  |   |
| 13. Foot-rulers of the type usually used in schools   |   |
| 14. Electric energy   |   |
| 15. Motor spirit as defined in the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968. |   |
| 16. Agricultural implements and parts thereof as per detail below :--                           |   |

**A. ORDINARY AGRICULTURE IMPLEMENTS :**

1. Hand Hoe or Khurpa
2. Sickle
3. Spade
4. Baguri
5. Hand-Wheel Hoe
6. Horticulture tools like budding grafting knife, secateur, pruning shear, or hook, hedge shear, sprinkler, rake.
7. Sprayer, duster and sprayer-cum-duster
8. Soil injector
9. Jandra
10. Wheel barrow
11. Winnowing fan or winnower
12. Dibbler

13. Gandasa
14. Puddler
15. Fertilizer broadcaster
16. Maize sheller
17. Groundnut dicorticator
18. Manure or seed screen
19. Flame gun
20. Seed grader
21. Hand driven chaff-cutters
22. Tasla
23. Tangli

**B. BULLOCK DRAWN AGRICULTURAL IMPLEMENTS :**

1. Yoke
2. Plough
3. Harrow
4. Cultivator or triphali
5. Seed drill, fertilizer drill, seed-cum-fertilizer drill
6. Planter
7. Plank or float
8. Leveller or scoop
9. Ridger
10. Ditcher
11. Bund former
12. Thrasher or palla
13. Transplanter
14. Chaff-cutter
15. Persian wheel, and bucket chain or washer chain
16. Cart
17. Mower
18. Reaper
19. Sugarcane crusher
20. Cane juice boiling pan and grating
21. Roller

**G. TRACTOR DRAWN AGRICULTURAL IMPLEMENTS :**

1. Plough
2. Harrow
3. Cultivator or tiller
4. Seed drill, fertilizer drill or seed-cum-fertilizer drill
5. Fertilizer broad caster
6. Planter
7. Plank or float
8. Leveller or scoop
9. Bund former
10. Ridger
11. Trailer
12. Puddler
13. Ditcher
14. Cage wheel
15. Sprayer, duster or sprayer-cum-duster
16. Roller
17. Hoe, rotary hoe or rotovator
18. Reaper or mower, harvester
19. Combine
20. Potato harvester or spinner
21. Groundnut digger shaker
22. Transplanter.

**D. POWER IMPLEMENTS :**

1. Thrasher
2. Chaff-cutter
3. Maize sheller
4. Groundnut dicorticator
5. Seed grader
6. Winnower
7. Seed treater
8. Power sprayer or duster
9. Self-propelled combine
10. Centrifugal pump

11. Poultry feed grinder and mixer
12. Transplanter
  
17. Spinning wheel (Charkha) and its parts
18. All goods sold to the Indian Red Cross Society and St. John, Ambulance Association.
19. Agricultural or horticultural produce sold by person or a member of his family, grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee, tenant or otherwise.
20. Judicial and non-judicial stamps, entertainment duty stamps, passengers and goods tax stamps and standard water marked petition paper.
21. Fertilizers (except oil cakes)
22. Hand spun yarn When sold by one who deals in hand spun yarn exclusively.
23. Crudely tanned leather called half tanned leather, usually tanned by villagers in villages (other than that tanned in a factory).
24. Reori, patashas, gajjaks, misri (candy or cooza), golies, boora, makhanas, marunda and phulian.
25. Artificial hearing aids and their accessories
26. Vegetable seed and saplings
27. Fodder of every type (dry or green) but not including chhilka of foodgrains, pulses and oil-cake
28. Earthenware made by Kumhars
29. Kikar bark
30. Country made Jootis including Chamba Chappals and Sandles When sold by the maker of such shoes himself or by any other member of his family, provided that the maker does not employ any outside labour or use power at any stage for making the shoes.

31. Takhties used by students in school.
32. Bakery goods prepared without using power at any stage
33. Kuth
34. All articles of handicrafts and ready-made garments made out of handloom cloth by the industrial co-operatives
35. Straw covers
36. All articles of handicrafts prepared by the Tibetan Refugees Handicrafts-cum-Production Centre Dalhousie, Tibetan Handicrafts Production-cum-Sale Co-op., Industrial Society Ltd., Meleod Ganj, Dharamshala Cantt. and Tibetan Craft Community Tashi Jong, Paprola, Himachal Pradesh
37. Edible oils produced from Sarsun, Toria and Till in indigenous Kohlus, whether worked by animals or human beings
38. Poultry feed, that is to say a mixture of proteins, salts and minerals, vitamins, antibiotics and coccidiostats, whether such mixture contains carbohydrates or not
39. Water (aquapura)
40. Condoms
41. All goods sold to the serving military personnel and ex-servicemen by the Canteen Stores Department direct or through the authorised Canteen Contractors or through Unit-run Canteen.
42. Fuel oil/heavy stock used as feed stock in fertilizer production
- When sold otherwise than in containers and packets by bakers dealing exclusively in such goods.
- When sold through the Government Emporium and the sales depots of Registered Co-operative Societies.
- When sold by manufacturers themselves or through their labour unions.
- When sold by such centre or any of its branch office.
- When sold by the owners of such Kohlus.
- When sold through general trade agencies.



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*(Authoritative English Text of Notification No. EXN-F (12)-2/84-pt. dated 14-9-1987, issued in Hindi and published in R. H. P. Extra, dated 20-10-1987 p. 2051)*

## NOTIFICATION

Shimla-2, the 14th September, 1987

No. EXN. F(12)-2/84-Pt.—In exercise of the powers conferred by sub-section (1) of section 11-A 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 authorise all the Excise and Taxation Officers incharge of the barriers and all the Assistant Excise and Taxation Commissioners incharge of the districts, in whose jurisdiction the check post or barrier is located to compound the offences committed under the said Act and Rules made there under.

[R.H.P. Extra., dated 20-10-1987 P. 2052]

*(Authoritative English Text) of notification No. EXN.F (12)-2/84 pt. dated 14-9-1987, issued in Hindi and published in R. H. P. Extra, dated 20-10-1987, p. 2051)*

Shimla-2, the 14th September, 1987

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No. EXN.F.(12)-2/84-Pt.—In exercise of the powers conferred by section 12-A 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 appoint all the Excise and Taxation Officers incharge of the barriers and all Assistant Excise and Taxation Commissioners incharge of the districts in whose respective jurisdiction the check post or barrier is located, to refund any amount of tax which becomes refundable under the provisions of this Act.

[R.H.P. Extra dated 20-10-1987 P. 2052]

*(Authoritative English text of the Himachal Pradesh Sthaneeya Kshetra mein Mal Ke Prवेश par Kar (Samshodhan) Adhiniyam, 1986(1986 ka Adhiniyam, Saankhyank 19) as required under clause (3) of Article 348 of the Constitution of India)*

THE HIMACHAL PRADESH TAX ON ENTRY OF GOODS INTO LOCAL AREA (AMENDMENT) ACT, 1986

(Act No 1, 1987)<sup>1</sup>

## ARRANGEMENT OF SECTIONS

## Sections:

1. Short title and commencement.
2. Amendment of section 2
3. Repeal and savings.

<sup>1</sup> Passed in Hindi by the H. P. Vidhan Sabha. For Statement Objects and Reasons—see R. H. P. Extra., dated 3-12-86, p. 2184 and p. 2186



[Received the assent of the Governor, Himachal Pradesh on the 31st December, 1986 and was published in R. H. P. Extra, dated 3-1-1987, p. 97 and in English in R. H. P. Extra., dated 3-1-87 at page 98].

An Act further to amend the Himachal Pradesh Tax on Entry of Goods into Local Area Act, 1985 (Act No. 11 of 1985).

BE it 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 Tax on Entry of Goods into Local Area (Amendment) Act, 1986.

(2) It shall be deemed to have come into force on the 21st day of October, 1986.

2. *Amendment of section 2.*—In clause (c) of section 2 of the Himachal Pradesh Tax on Entry of Goods into Local Area Act, 1985, (11 of 1985) after the word "means" but before the words "the Cantonment" the words, sign and figure "the Himachal Pradesh Panchayati Raj Act, 1968", shall be inserted.

3. *Repeal and savings.*—The Himachal Pradesh Tax on Entry of Goods into Local Area (Amendment) Ordinance, 1986 (3 of 1986) 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 day on which such rule was made, thing was done or action was taken.

#### NOTIFICATION

UNDER

#### THE HIMACHAL PRADESH TAX ON ENTRY OF GOODS INTO LOCAL AREA ACT, 1985

#### APPLICATION OF THE ACT

#### EXCISE AND TAXATION DEPARTMENT

#### NOTIFICATION

*Shimla-2, the 5th January, 1987*

No. EXN-F (9)-1/82.—In exercise of the powers conferred by sub-section (3) of section 1 of the Himachal Pradesh Tax on Entry of Goods into Local Area Act, 1985 (Act No. 11 of 1985), the Governor of Himachal Pradesh is pleased to rescind this department notification No. EXN-F (9)-1/82 dated the 23rd October, 1986 published in the Rajpatra, Himachal Pradesh (Extra-ordinary), on 23-1-1986 and notification of even number, dated the 2nd December, 1986.

**12. Residuary provision.**- The conditions of service of the Chairperson and the Members for which no express provision has been made in these rules shall be as determined by the State Government.

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(R.H.P.Extra., dated 25.11.1999, p. 4288-4291)

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**THE HIMACHAL PRADESH TAX ON ENTRY OF GOODS INTO  
LOCAL AREA (REPEALING) ACT, 1999**

**ARRANGEMENT OF SECTIONS**

Sections :

1. Short title and commencement.
2. Repeal of the Himachal Pradesh Act No. 11 of 1985.
3. Savings.

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**THE HIMACHAL PRADESH TAX ON ENTRY OF GOODS INTO  
LOCAL AREA (REPEALING) ACT, 1999**

(Act No. 12 of 1999)<sup>1</sup>

(Received the assent of the Governor on the 13th May, 1999 and was published in Hindi and English in R.H.P. Extra, dated 13.5.99, p. 1647-1648).

**An Act to repeal the Himachal Pradesh Tax on Entry of Goods into Local Area Act, 1985 (Act No. 11 of 1985).**

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 commencement.**- (1) This Act may be called the Himachal Pradesh Tax on Entry of Goods into Local Area (Repealing) Act, 1999.

(2) It shall be deemed to have come into force on the 15th day of November, 1986.

**2. Repeal of the Himachal Pradesh Act No. 11 of 1985.**- The Himachal Pradesh Tax on Entry of Goods into Local Area Act, 1985, is hereby repealed.

**3. Savings.**- The repeal of the Act under section 2 shall not affect,-

- (a) the previous operation of the said Act or anything duly done or suffered thereunder; or

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1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R.H.P. Extra., dated 5.4.1999, p. 1214 & 1216.

- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or
- (d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid ; and any such investigation, legal proceedings or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been repealed.

**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.
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. Composition of offences.
12. Appeal.
13. Revision.
14. Refund.
15. Power to amend Schedule-I.
16. Bar of proceedings.
17. Power to make rules.