



**The Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act,
1991**

Act 10 of 1991

Keyword(s):

Barrier or Check-Post, Distance Covered or being Covered, Goods, Mechanical Vehicle

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NOTIFICATION

UNDER

THE HIMACHAL PRADESH SHOPS AND COMMERCIAL
ESTABLISHMENTS ACT, 1969

EXEMPTION FROM THE PROVISIONS OF THE ACT

अम तथा रोजगार विभाग

अधिसूचना

शिमला-2, 20 सितम्बर, 1990

संख्या 23-13/88 अम.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश शापस ऐन्ड कमर्शियल एस्टेबलिशमेंट ऐक्ट, 1969 (1970 का 10) की धारा 27 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, प्रदेश में समस्त पब्लिक सेक्टर बैंकों को दो वर्ष की अवधि के लिए धारा 7, 8, 9 व 10 के सभी प्रावधानों की छूट सहित प्रदान करते हैं।

(R.H.P. Extra., dated 11-11-1991, P. 2534).

AUTHORITATIVE ENGLISH TEXT OF
THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) ACT, 1991(Act No. 10 of 1991)¹

ARRANGEMENT OF SECTIONS

Sections:

1. Short title and extent.
2. Definitions.
3. Levy and rate of tax.
4. Mode of payment of tax.
5. Establishment of check posts or barriers and inspection of goods in transit.
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7. Taxing authorities.
8. Assistant 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.
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15. Power to amend Schedule-1.
16. Bar of proceedings.
17. Power to make rules.
18. Validation and exemption.
19. Repeal and savings.

(Received the assent of the Governor, Himachal Pradesh, on 23rd April, 1991 and was published in Hindi in R.H.P. Extra., dated 24-4-1991 at pages 857-872 and in English in R.H.P. Extra., dated 24-4-1991 at pages 873-886).

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R.H.P. Extra., Dated 23-3-1991 pages 495 and 513.

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 goods carried by road and for certain other matters connected therewith.

Enacted by the Legislative Assembly of Himachal Pradesh in the Forty-second 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, 1991.

(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 the goods are carried by road (by means of a mechanical vehicle, cart, animal and human agency or any other means, except railways and airways) to the last point in the State;
- (e) "goods" mean 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);
- (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, cart, animal and human agency or any other means, except railways and airways.

(2) Such tax levied on the goods specified in Schedule-I shall be payable for a distance of every one 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 column being covered does not exceed (3) of Schedule-I; 150 kilometres;
- (b) where the distance covered or at twice the rates specified in being covered exceeds 150 kilo- column (3) of Schedule-I; and metres but does not exceed 300 kilometres ; and
- (c) where the distance covered or at thrice the rates specified in being covered exceeds 300 column (3) of Schedule-I. 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 17th 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 rate as specified in column not exceed 150 kilometres. (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; not exceed 300 kilometres ; and
- (c) where the distance covered ex- at thrice the rates specified ceeds 300 kilometres ; in column (4) of Schedule-II.

(4) The net weight, value, volume and species of the goods for the purpose of assesment of 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 Himahal 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, 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 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.

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, animal or cart shall stop the mechanical vehicle or animal 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 on animal 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, animal or cart and the driver or other person-in-charge of the mechanical vehicle or animal or cart or of the goods.

(3) The person-in-charge of the goods, mechanical vehicle, animal 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, animal or cart at any other place.

(4) If the person-in-charge of the goods or mechanical vehicle, animal 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, animal 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 of 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 in like manner, a statement of penalties for evading or refusing to pay the tax.

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 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 powers 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 a 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 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 mechanical vehicle, cart or animal 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, 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 amount of tax, in the prescribed form.

(2) In case the person-in-charge of the goods or the mechanical vehicle, cart or animal 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 in the expenses of sale and after deducting the tax shall be paid to the person-in-charge of the goods in the prescribed manner.

10. *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) conceals the particulars of the goods carried or deliberately furnishes inaccurate particulars of such goods,

shall, on conviction, be liable to imprisonment of either description which may extend to six months or 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 Commissioner, in this behalf.

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

(2) The officer authorised under sub-section (1), may compound the offence committed under this Act by charging either a sum of rupees one thousand or double the amount of tax, whichever is higher.

(3) On payment of the sum referred to in sub-section (2), no further criminal proceedings shall be taken or continued to be taken against the person concerned in respect of such offence.

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 days of the passing of such order :

Provided that no appeal shall be entertained by such authority unless it is satisfied that the amount of 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*.—(1) 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.

(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, subject to the condition of previous publication, by notification 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 (hereafter 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 (34 of 1976) (hereafter in this section referred to as "the said Act"), at any time, on or after the 17th day 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 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 Act 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;
- (ii) no suit or other proceeding 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 of 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 Act 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 Act before the commencement of this Act shall be deemed always to have been validly done or taken in accordance with this Act.

(2) Notwithstanding anything contained in sub-section (1), any goods specified in column (2) of the Schedule appended to the said Act shall be exempt from the aforesaid tax where such goods have been carried by road, at any time, on or after the commencement of the said Act but before the commencement of this Act and the aforesaid tax has been collected on such goods on the grounds that no such tax 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, 1976 (34 of 1976), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said repealed Act shall be deemed to have been done or taken under this Act as if this Act had come into force on the 17th day of July, 1976.

SCHEDULE-I

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

Sr. 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.
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.

1	2	3
13. Timber :		
(a) Sawn, Hairies, Dindimas, Rough Axed (All Sizes) :		
(i) Deodar, Walnut, Maple, Birdchery, 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, Birdchery. Betula species (Bhojpattar), Aescu- lus indica (Khanor)		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 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) Fuel wood		Rs. 10/ per quintal.
(f) Chil Pulpwood.		Rs. 10/ per quintal.
(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 quintal.
15. Other Forest Produce :		
(a) Bamboo		Rs. 10/ per quintal.
(b) Kathia		Rs. 500/ per quintal.

1	2	3
	(e) Resin	Rs. 20/-per quintal.
	(f) Dioscorea	Rs. 28/-per quintal (dry).
	(e) Barberies	Rs. 20/-per quintal (dry).
	(f) Carum Carvi (Kala-zecra)	Rs. 400/-per quintal (dry).
	(g) Emblica officianale (Amla fruit)	Rs. 10/-per quintal (dry).
	(h) Centiana Karru (Kaur)	Rs. 50/-per quintal (dry).
	(i) Jurinea Macrorephila (Dhoop)	Rs. 50/-per quintal (dry).
	(j) Juglansregia (Akhrot bark and fruit)	Rs. 100/-per quintal (dry).
	¹ [(k) Merchella esculenta (Guchhie)	¹ [Rs. 3,000/-]per quintal (dry).
	(l) Picrothiza Karrosa (Kaur, Karu)	Rs. 50/-per quintal (dry).
	(m) Rauwolfia serpentina (Rauwolfia)	Rs. 750/-per quintal (dry).
	(n) Saussurea lappa (Kuth)	Rs. 30/-per quintal (dry).
	(o) Terminalia chebula (Hara fruit)	Rs. 40/-per quintal (dry).
	(p) Viola serpens Viola odorata (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. 40/-per quintal (dry).
	(t) Bhabar grass	Rs. 5/-per quintal (dry).
16.	(a) Bricks	Rs. 30/-per thousand.
	(b) Linn stone	¹ [Rs. 25/-]per ton.
	(c) Bajri	Rs. 10/-per ton.
	(d) Sand	Rs. 10/-per ton.
	(e) Other minor minerals	Rs. 10/-per ton.
17.	Cement	Rs. 2.00 per bag of 50 kg.
18.	Brick bats	Rs. ¹ [15/-]per ton.

SCHEDULE-II

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

Sl. No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	4
1.	Apples contained in boxes upto 10 kg. capacity.	From 17-7-76 onwards	50 paise per box.
2.	Apples contained in boxes of more than 10 kg. and upto 20 kg. capacity.	From 17-7-76 onwards	Rs. 1.00 per box.

1. "Rs. 3000/-per quintal (dry)," for "Rs. 5000/-per quintal (dry)", "Rs. 25/-" for "Rs. 50/-" and "Rs. 15" for "Rs. 20/-" Sub. vide Not. No. EXN-(1) 1/91 dated 30.5.91 published in R. H. P. Extra dated 31-5-91. P. 1214.

1	2	3	3
3. Apples contained in any other packing or loose.	From 17-7-76 onwards		50 paise per 10 kg. or part thereof.
4. Mangoes	(i) From 17-7-76 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.
5. Mandrin, Sweet Oranges including Kinnu.	(i) From 17-7-76 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 17-7-76 to 21-8-85		25 paise per 10 kg. or part thereof.
	(ii) From 22-8-85 onwards		50 paise per kg. or part thereof.
7. Grapes	From 29-9-76 onwards		50 paise per 10 kg. or part thereof.
8. Bananas	(i) From 29-9-76 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 29-9-76 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.		Re. 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. 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		Re. 1/-per 40 kg. or part thereof.

1	2	3	4
	Potatoes	From 8-4-86 onwards	25 paise per 10 kg. or part thereof.
	(Item No. 12 and 13 omitted w.e.f. 8-4-86.)		
14.	All other vegetables	From 22-8-85 onwards	25 paise per 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.
	(d) Logs (All sizes) :		
	(i) Deodar	From 29-4-78 to 5-11-78	Rs. 35 Cum.
	(ii) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khanor).	From 6-11-78 onwards	Rs. 35 Cum.
	(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 (Khir-kee), 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.

1	2	3	4
(ii)	Chipped heartwood or billets or log form or roots or any other form.	From 22-8-85 onwards	Rs. 50/- per quintal.
(iii)	Khairwood with bark in billets or log form.	From 6-11-78 to 21-8-85	Rs. 5/- per quintal
(iv)	Khair wood with bark in billets or log form or roots or any other form.	From 22-8-85 onwards	Rs. 25/- per quintal.
(e)	Fuel wood	(i) From 6-11-78 to 21-8-85. (ii) From 22-8-85 onwards	Re. 0.75 per quintal Rs. 10/- per quintal
(f)	Chil pulpwood	(i) From 6-11-78 to 21-8-85. (ii) From 22-8-85 onwards	Rs. 1/- per quintal Rs. 10/- per quintal.
(g)	Any other coniferous or broad leaved timber.	From 6-11-78 onwards	Rs. 40 Cum
16.	Seeds:	From 6-11-78 onwards	Rs. 100/- per quinta
	Seeds of all forest species like Deodar, Kail, Chil and broad leaved species.		
17.	Other Forest Produce :		
(a)	Bamboo	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	Rs. 1.50 per quintal. Rs. 5/- per quintal
(b)	Katha	From 29-4-78 onwards	Rs. 150/- per quintal.
(c)	Resin	(i) From 29-4-78 to 8-4-79 (ii) From 9-4-79 onwards	Rs. 12.50 per quintal. Nil.
(d)	Dioscorea	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	Rs. 14/- per quintal (dry). Rs. 28/- per quintal.
(e)	Barberies	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	Rs. 10/- per quintal (dry). Rs. 20/- per quintal (dry).
(f)	Carum Carvi (Kala-Zeera)	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	Rs. 200/- per quintal (dry). Rs. 400/- per quintal (dry)

1	2	3	4
(g) <i>Emblica officianale</i> (Amla fruit).	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 2.50 per quintal (dry). Rs. 5/- per quintal (dry).
(h) <i>Centiana Karu</i> (Kaur)	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 25/- per quintal (dry). Rs. 50/- per quintal (dry).
(i) <i>Jurinea Macrocephala</i> (Dhoop).	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 5/- per quintal (dry). Rs. 10/- per quintal (dry).
(j) <i>Juglansregia</i> (Akhrot bark and fruit).	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 10/- per quintal (dry). Rs. 20/- per quintal (dry).
(k) <i>Merchella esculenta</i> (Guchhle)	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 to 25-4-89. (iii) From 26-4-89 onwards	to	Rs. 2,000/- per quintal (dry). Rs. 4,000/- per quintal (dry). Rs. 2,000/- per quintal (dry).
(l) <i>Picrothiza Karrosa</i> (Kaur, Karu)	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 25/- per quintal (dry). Rs. 50/- per quintal (dry).
(m) <i>Rauwelfia serpentina</i> (Rauwolfia)	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 250/- per quintal (dry). Rs. 500/- per quintal (dry).
(n) <i>Saussurea lappa</i> (Kuth)	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 15/- per quintal (dry). Rs. 30/- per quintal (dry).
(o) <i>Terminala chebula</i> (Hara fruit)	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 10/- per quintal (dry). Rs. 20/- per quintal (dry).
(p) <i>Violaserpens, Viola-</i> <i>odorata</i> (Banfasha)	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 50/- per quintal (dry). Rs. 100/- per quintal (dry).
(q) Reetha	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards.	to	Rs. 10/- per quintal (dry). Rs. 40/- per quintal (dry).
(r) Chilgoza	(i) From 29-4-78 to 21-8-85. (ii) From 22-8-85 onwards	to	Rs. 75/- per quintal (dry). Rs. 15/- per quintal (dry).

1	2	3	4
	(s) Terminalia bellerica (Behera fruit)	(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).
	(t) Bhabar grass	(i) From 29-4-78 to 21-8-85.	Rs. 0.50 per quintal (dry).
		(ii) From 22-8-85 onwards	Rs. 1/- per quintal (dry).
18. (a)	Bricks	From 22-8-85 onwards	Rs. 25/- 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. 15/- per ton.
		(iii) From 1-5-88 onwards	Rs. 10/- per ton.
	(c) Bajri	From 22-8-85 onwards	Rs. 5/- per ton.
	(d) Sand	From 22-8-85 onwards	Rs. 5/- per ton.
	(e) Other minor minerals	From 22-8-85 onwards	Rs. 5/- 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 onwards.	Rs. 1.50 per bag of 50 kg.

Note.— In this Schedule the word 'onwards' shall mean the period ending on the day immediately before the appointed day.

ESTABLISHMENT OF BARRIERS

[Authoritative English text of notification No. EXN-F(10) 2/83, dated 28-9-1991, issued in Hindi and published in R. H. P. Extra., dated 28-9-1991, Page 2153—2154].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 28th September, 1991

No. EXN-F (10) 2/83.— In exercise of the powers conferred by section 22 (1) of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), section 14-B of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955) and section 5 (1) of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 (Act No. 10 of 1991), the Governor of Himachal Pradesh is pleased order the