



**The Himachal Pradesh Motor Spirit (Taxation of Sales) (Amendment) Act,
1983**

Act 8 of 1983

Keyword(s):

Motor Spirit, Sale, Taxable Goods

Amendments appended: 7 of 1985, 11 of 1992, 11 of 1998

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शिमला-171002, 20 जुलाई, 1983

संख्या. लो 0 नि 0 (ख)-6 (4)-1/82.—हिमाचल प्रदेश माइनर कैनाल ऐक्ट, 1976 (1976 का 42वां ऐक्ट) की धारा 2 की उप-धारा (2) के खण्ड (ए) के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, निम्न सूची में दर्शाई गई कूहलों को उपरोक्त अधिनियम की अनुसूची-II में तत्काल सम्मिलित करने के सहर्ष आदेश देते हैं:—

सूची

जिला : किन्नौर

क्रम संख्या	कूहल का नाम	तहसील
1.	सांग कूहल	सांगला
2.	घोट रिग कूहल	"
3.	सौमन देन कूहल	"

(R.H.P., dated 8-8-1983, P. 883).

THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF SALES) (AMENDMENT) ACT, 1983

(Act No. 8 of 1983)

ARRANGEMENT OF SECTIONS

Sections :

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

[Received the assent of the Governor of Himachal Pradesh on 13-4-1983 and was published in R.H.P. Extra., dated 20-4-1983, P. 474]

An Act further to amend the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (Act No. 10 of 1968).

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Himachal Pradesh Motor Spirit (Taxation of Sales) (Amendment) Act, 1983.

1. For Statement of Objects and Reasons see R.H.P. Extra., dated 11-3-1983, P. 271.

(2) It shall be deemed to have come into force on the 9th day of February, 1983.

2. *Amendment of section 3.*—For the existing words “seven paise for each litre of motor spirit” occurring in sub-section (1) of section 3 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (10 of 1968), the words “three and a half paise in a rupee” shall be substituted.

3. *Repeal and savings.*—(1) The Himachal Pradesh Motor Spirit (Taxation of Sales) (Amendment) Ordinance, 1983 (2 of 1983) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken, under the corresponding provisions of this Act, as if this Act had come into force on the day on which such thing was done or action was taken.

NOTIFICATION

Under

THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION ACT, 1972

Exemption from the payment of tax

परिवहन विभाग

अधिसूचना

शिमला-171002, 4 अगस्त, 1983

संख्या 6-56/81 (परिवहन).—यतः राज्य सरकार का यह विचार है कि सार्वजनिक हित में ऐसा करना आवश्यक है ;

अतः अ. हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मोटर यान करान्वान अधिनियम, 1972 (1973 का अधिनियम 4) की धारा 14(3) द्वारा प्रदत्त शक्तियों का प्रयोग करत हुए, वैज्ञानिक और औद्योगिक अनुसंधान नया प्रक्षेत्र, पालमपुर की मोटर गाड़ियों को कर के सदाय से सहाय छुट देते हैं।

The English text of notification No. 6-56/81 (Parivahan), dated 4th August, 1983 published under clause (3) of Article 348 of Constitution of India.

Shimla-2, the 4th August, 1983

No. 6-56/81 (Parivahan).—Whereas the State Government is of the opinion that it is necessary in the public interest so to do ;

PUBLIC WORKS DEPARTMENT

Notification

Shimla-171002, the 22nd December, 1984

No. PBW(B&R)B-12(4)2/84.—In exercise of the powers vested in him under proviso to sub-section (1) of section 3 of the Himachal Pradesh Mechanical Vehicles (Bridge Tolls) Act, 1969 (Act No. 20 of 1969), the Governor, Himachal Pradesh, is pleased to exempt the vehicles of the Uttar Pradesh Government carrying polling parties for 34 polling stations set up in Tuni area and passing through the Yamuna bridge at Paonta Sahib from the payment of toll tax during the general Lok Sabha elections for the period from 22nd to 26th December, 1984.

(R.H.P. Extra., dated 5th January, 1985, P. 31-32)

शिमला-2, 27 फरवरी, 1984

संख्या पी० बी० हन्व्यू (बी० स्प० आर०) बी०-12(4)2/84---हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश यांत्रिक यान (पुल-पय कर) अधिनियम, 1969 (1969 का अधिनियम संख्यांक 20) की धारा 3 की उप-धारा (1) के परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उत्तर प्रदेश सरकार के वाहनों को जो त्यूनी क्षेत्र में स्थापित मतदान केन्द्रों के लिए मतदान दलों को व सामग्री को ले जाते हैं और जो साने के लिए प्रयोग होंगे यमुना पुत पावटा साहिब होकर जाएगा साधारण निर्वाचन के दौरान 28 फरवरी, 1985 से 6 मार्च तक की अवधि के लिए पय कर को संशय करने से छूट देते हैं ।

(R.H.P. Extra., dated 30th March, 1985, P. 534)

THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF SALES)
(AMENDMENT) ACT, 1985

(Act No. 7 of 1985)¹

ARRANGEMENT OF SECTIONS

Sections :

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

[Received the assent of the Governor, Himachal Pradesh on the 6th August, 1985, and was published in R.H.P. Extra., dated the 9th August, 1985 at page 1240.]

¹For statement of Objects and Reasons see R.H.P. Extra., dated 6th July, 1985, P. 1024).

An Act further to amend the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (Act No. 10 of 1968).

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 Motor Spirit (Taxation of Sales) (Amendment) Act, 1985.

(2) It shall come into force at once.

2. **Amendment of section 3.**--For the existing words "three and a half paise in a rupee" occurring in sub-section (1) of section 3 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (10 of 1968) the words "five paise in a rupee" shall be substituted.

NOTIFICATION

Under

THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION ACT, 1972
EXEMPTION FROM THE PAYMENT OF TOKEN TAX
TRANSPORT DEPARTMENT

Notification

Shimla-2, the 4th December, 1985

No. 6-25/77-TPT.—In exercise of the powers conferred by sub-section (3) of section 14 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973), the Governor, Himachal Pradesh, is pleased to exempt the Vehicles No. HPG-1954 of Sardar Amolak Singh son of Shri Bhagat Singh, resident of Yol, Tehsil and District Kangra, for the 4th quarter of 1984-85 and 1st quarter of 1985-86 from the payment of the token tax.

(R.H.P. Extra., dated 16th December, 1985, P. 2935)

NOTIFICATIONS

Under

THE HIMACHAL PRADESH MUNICIPAL ACT, 1968

LOCAL SELF GOVERNMENT

IMPOSITION OF TAX/FEE

शिमला-2, 25 अक्टूबर, 1985

संख्या सत० एच० जी० सी० (9)7/84--हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश
म्यूनिसिपल ऐक्ट, 1968 (1968 का अधिनियम संख्यांक 191)की धारा 61 की उप-धारा (8)

AUTHORITATIVE ENGLISH TEXT

THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF SALES) (AMENDMENT), ACT, 1992.

(Act No. 11 of 1992)¹

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Omission of word "retail".
3. Amendment of section 2.
4. Amendment of section 3.
5. Substitution of section 4.
6. Substitution of section 5.
7. Insertion of sections 5-A, 5-B, 5-C and 5-D.
8. Substitution of section 9.
9. Insertion of sections 9-A and 9-B.
10. Substitution of section 20.
11. Amendment of section 22.
12. Amendment of section 24.

(Received the assent of the Governor, Himachal Pradesh, on the 8th May, 1992 and was published in Hindi and English in R. H. P. Extra., dated the 2nd May, 1992 at pages 1955 to 1962 and 1963 to 1971).

An Act further to amend the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (Act No. 10 of 1968).

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-third Year of the Republic of India, as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Himachal Pradesh Motor Spirit (Taxation of Sales) (Amendment) Act, 1992.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.²

2. *Omission of word "retail".*—In the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (10 of 1968) (hereinafter referred to as the principal Act), in the long title and the principal Act, the word "retail", wherever occurring, shall be omitted.

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R. H. P. Extra., dated 28-3-1992, pages 1687 and 1698.

2. Act come into force w. e. f. 1st day of June, 1992 vide Not. No. EXN-F (13)1/92, dated 29th May, 1992 published in R. H. P. Extra., dated 30th May, 1992, page 2056.

3. *Amendment of section 2.*—In section 2 of the principal Act,—

(a) before clause (b), the following shall be inserted, namely:—

“(a) “Government” means the Government of Himachal Pradesh;”;

(b) in clause (e), the word “Assistant” shall be omitted;

(c) for clause (g), the following clause shall be substituted, namely:—

“(g) “dealer” means any person who, on commission or otherwise, sells motor spirit to any person or keeps motor spirit for sale;”;

(d) clause (i) shall be omitted;

(e) for clause (k), the following clause shall be substituted, namely:—

“(k) “Commissioner” means the Excise and Taxation Commissioner appointed under sub-section (1) of section 20; and.”.

4. *Amendment of section 3.*—In section 3 of the principal Act,—

(a) in sub-section (1), for the word “five”, the word “six” shall be substituted; and

(b) after sub-section (2), the following sub-sections (3) and (4) shall be added, namely:—

“(3) The Government may, by notification, direct that with effect from such date as may be specified in the notification, the tax under sub-section (1) shall be levied at the first stage of the sale of motor spirit and on the issue of such notification, the tax on the sale of motor spirit shall be levied accordingly:

Provided that no sale of such motor spirit at a subsequent stage shall be exempt from tax under this Act unless the dealer effecting the sale at such subsequent stage furnishes to the Petrol Taxation Officer in the prescribed form and manner a certificate duly filled in and signed by the dealer from whom the motor spirit was purchased to the effect that the tax on such motor spirit has been paid at the first stage.

(4) For the purposes of this section, the first stage of sale shall be such as the Government may, by notification, specify.”

5. *Substitution of section 4.*—For section 4 of the principal Act, the following section shall be substituted, namely:—

“4. *Recovery of taxes as arrears of land revenue.*—The amount of any tax and penalty imposed or interest payable under this Act, which remains unpaid after the due date, shall be recoverable as arrears of land revenue.”

6. *Substitution of section 5.*—For section 5 of the principal Act, the following shall be substituted, namely:—

“5. *Security from certain class of dealers.*—(1) The Commissioner, or any Petrol Taxation Officer or any other person appointed

to assist the Commissioner under sub-section (1) of section 20, if it appears to him to be necessary so to do for the proper realisation of the tax levied under this Act, may, for reasons to be recorded in writing, impose as a condition of the issue of a licence to a dealer, or of the continuance in effect of such licence issued to any dealer, a requirement that the dealer shall give security in the manner prescribed for such amount as may be specified in the order.

- (2) No dealer shall be required to furnish security under sub-section (1), unless he has been given an opportunity of being heard and the security that may be required to be furnished by any dealer under the aforesaid sub-section shall be to the satisfaction of the authority mentioned in sub-section (1).
- (3) Where the security furnished by a dealer under sub-section (1) is in the form of a surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the dealer shall, within fifteen days of the occurrence of any of the aforesaid events, inform the authority granting the licence and shall within thirty days of such occurrence furnish a fresh surety bond.
- (4) The authority granting the licence may, by an order in writing, for good and sufficient cause, forfeit the whole or any part of the security furnished by a dealer for realising any amount of tax or penalty payable by a dealer:

Provided that no order shall be passed under this sub-section without giving the dealer and the surety a reasonable opportunity of being heard.

- (5) Where by reason of an order under sub-section (4), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.
- (6) The authority granting a licence may, on application by the dealer, order the refund of security furnished by him or any part thereof, if the same is not required for the purposes of this Act".

7. *Insertion of sections 5-A, 5-B, 5-C and 5-D.*—After section 5 of the principal Act, the following sections 5-A, 5-B, 5-C and 5-D shall be inserted, namely :—

"5-A. *Payment of tax and returns.*—(1) Tax payable under the Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

- (2) Every dealer shall furnish such returns by such dates and to such authority as may be prescribed.
- (3) Before a dealer furnishes the return required by sub-section (2), he shall, in the prescribed manner, pay into a Government Treasury or the State Bank of India, or at the office of Assistant

Excise and Taxation Commissioner or Excise and Taxation Officer-in-charge of the District, the full amount of tax due from him under the Act according to such returns and shall furnish along with the returns a receipt from such treasury, bank or office of the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer-in-charge of the District showing the payment of such amount:

Provided that no payment of such amount shall be accepted at the office of the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer-in-charge of the District save through a crossed cheque or bank draft payable at a local branch of a Scheduled Bank in favour of the Petrol Taxation Officer:

Provided further that where the payment is made through a crossed cheque, such crossed cheque must be delivered in the office of the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer-in-charge of the district concerned, not less than ten clear days before the expiry of the due date prescribed under sub-section (2) for filing the return, and the dealer shall be deemed to have made the payment only on the date on which such crossed cheque, after its presentation in the bank, is actually credited into the Government account and necessary receipt is issued by the bank in favour of the dealer:

Provided further that where the payment is made through a crossed cheque and the cheque is dishonoured, the dealer shall be deemed to have not made the payment and shall be liable to any action which may be taken for not making payment under the Act or the rules framed thereunder.

Explanation.—For the purposes of this sub-section “Scheduled Bank” means a bank included in the Second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934).

- (4) If any dealer discovers any omission or other error in any return furnished by him, he may, at any time, before the date prescribed for the furnishing of the next return by him, furnish a revised return, and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment, in the manner prescribed in sub-section (3), of extra amount.
- (5) If a dealer fails without sufficient cause to comply with the requirements of the provisions of sub-section (2) or sub-section (3), the Commissioner, or any person appointed to assist him under sub-section (1) of section 20 may, after giving such dealer a reasonable opportunity of being heard, direct him to pay, by way of penalty, a sum which shall not be less than ten per centum but which shall not exceed one and a half times of the amount of tax to which he is assessed or is liable to be assessed under section 5-B in addition to the amount of tax to which he is assessed or is liable to be assessed, and where no tax is payable, a sum not exceeding one hundred rupees.

- (6) If a dealer has maintained false or incorrect accounts with a view to suppressing his sales, purchases or stocks of motor spirit or has concealed any particulars of his sales or purchases or has furnished to, or produced before, any authority under this Act or the rules made thereunder any account, return or information which is false or incorrect in any material particular, the Commissioner, or any person appointed to assist him under sub-section (1) of section 20, may, after affording such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty in addition to the tax to which he is assessed or is liable to be assessed, an amount which shall not be less than twenty-five per centum, but which shall not exceed one and a half times of the amount of tax to which he is assessed or is liable to be assessed.

5-B. Assessment of tax.—(1) If the Petrol Taxation Officer is satisfied without requiring the presence of dealer or the production by him of any evidence that the returns furnished in respect of any period are correct and complete, he shall assess the amount of tax due from the dealer on the basis of such returns.

(2) If the Petrol Taxation Officer is not satisfied without requiring the presence of dealer who furnished the returns or production of evidence that the returns furnished in respect of any period are correct and complete, he shall serve on such dealer a notice in the prescribed manner requiring him, on a date and at a place specified therein, either to attend in person to produce or to cause to be produced any evidence on which such dealer may rely in support of such returns.

(3) On the day specified in the notice or as soon afterwards as may be, the Petrol Taxation Officer shall, after hearing such evidence as the dealer may produce, and such other evidence as the Petrol Taxation Officer may require on specified points, assess the amount of tax due from the dealer.

(4) If a dealer, having furnished returns in respect of a period, fails to comply with the terms of a notice issued under sub-section (2), the Petrol Taxation Officer shall, within five years after the expiry of such period, proceed to assess to the best of his judgment the amount of the tax due from the dealer.

(5) If a dealer does not furnish returns in respect of any period by the prescribed date, the Petrol Taxation Officer shall, within five years after the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed to assess to the best of his judgment, the amount of tax, if any, due from the dealer.

(6) If upon information which has come into his possession, the Petrol Taxation Officer is satisfied that any dealer has been liable to pay tax under this Act in respect of any period but has failed to apply for the grant of a licence, the Petrol Taxation Officer shall, within five years after the expiry of such period after giving the dealer a reasonable opportunity of being heard, proceed to assess, to the best of his judgment, the amount of tax, if any, due from the dealer in respect of such period and all subsequent periods and in cases where such dealer has wilfully failed to apply for the grant of a licence, the Petrol Taxation Officer may direct that the dealer shall pay by way of penalty, in addition to the amount so assessed,

a sum which shall not be less than fifteen per centum but which shall not exceed one and a half times that amount.

(7) The amount of any tax, penalty or interest payable under this Act, shall be paid by the dealer in the manner prescribed by such date as may be specified in the notice issued by the Petrol Taxation Officer for the purpose and the date so specified shall not be less than fifteen days and not more than thirty days from the date of service of such notice.

(8) If the tax assessed under this Act is not paid by any dealer within the time specified therefor in the notice of assessment, the Commissioner, or any person appointed to assist him under sub-section (1) of section 20, may, after giving such dealer an opportunity of being heard, impose on him a penalty not exceeding in amount the sum due from him.

(9) Any assessment made under this section shall be without prejudice to any penalty imposed under this Act.

5-C. *Payment of interest.*—(1) If any dealer fails to pay the amount of tax due from him under this Act except to the extent mentioned in sub-section (2), he shall, in addition to the amount of tax, be liable to pay simple interest on the amount of tax, due and payable by him at the rate of one per centum per month, from the date immediately following last date on which the dealer should have either filed the return or paid the tax under this Act, for a period of one month and thereafter at the rate of one and a half per centum per month till the default continues.

(2) If the amount of tax or penalty due from a dealer is not paid by him within the period specified in the notice of demand or, if no period is specified within thirty days from the service of such notice, the dealer shall, in addition to the amount of tax or penalty, be liable to pay simple interest on such amount at the rate of one per centum per month from the date immediately following the date on which the period specified in the notice or the period of thirty days, as the case may be, expires, for a period of one month and thereafter at the rate of one and a half per centum for month till the default continues:

Provided that where the recovery of any tax or penalty is stayed by an order of the High Court, or the Supreme Court or any authority appointed under this Act, the amount of tax or penalty shall, after the order of stay is vacated, be recoverable along with interest at the aforesaid rate on the amount ultimately found to be due and such interest shall be payable from the date the tax or penalty first became due.

(3) The amount of interest payable under this section shall—

- (i) be calculated by considering if part of a month is more than fifteen days as one month and any amount if more than fifty rupees but less than one hundred rupees as one hundred rupees;
- (ii) for the purposes of collection and recovery, be deemed to be tax under this Act; and
- (iii) be in addition to the penalty, if any, imposed under this Act.

5-D. *Refunds.*—The authority as may be prescribed shall, in the prescribed manner, refund to a dealer applying in this behalf, any amount of tax, interest or penalty paid by such dealer in excess of the amount due from him under this Act:

Provided that no claim for refund of any tax, interest or penalty under this Act shall be allowed unless it is made within a period of three years from the date of its payment into the Government Treasury or within three years of the final order passed in appeal, revision or review, whichever period expires later."

8. *Substitution of section 9.*—For section 9 of the principal Act, the following shall be substituted, namely :—

"9. *Penalty.*—(1) Whosoever contravenes, or fails to comply with, any of the provisions of this Act or the rules made thereunder or any order or direction made or given thereunder, shall, if no other penalty is provided under this Act for such contravention or failure, be liable to imposition of a penalty, not exceeding two thousand rupees, and where such contravention or failure is a continuing one, to a daily penalty not exceeding fifty rupees during the period of the continuance of the contravention or failure.

(2) Any Officer-in-charge of the check post or barrier or any other officer not below the rank of Excise and Taxation Officer appointed under sub-section (1) of section 20 or such other officer as the State Government may, by notification, appoint, after affording to the person concerned a reasonable opportunity of being heard, impose the penalty mentioned in sub-section (1):

Provided that the Officer-in-charge of the check post or a barrier shall exercise such powers only at the check posts or barriers".

9. *Insertion of sections 9-A and 9-B.*—After section 9 of the principal Act, the following sections 9-A and 9-B shall be inserted, namely :—

"9-A. *Keeping, production and inspection of accounts and documents.*—

(1) Every dealer shall—

- (a) maintain day-to-day accounts of his business, in the register as may be prescribed;
- (b) maintain a list of his account books, display it along with his licence and furnish a copy of such list to the prescribed authority;
- (c) produce, if so required, account books of his business, including any documents, before any officer of the Excise and Taxation Department not below the rank of an Excise and Taxation Officer for authentication, in the prescribed manner; and
- (d) retain his account books at the place of his business unless removed therefrom by an official for inspection, by any official agency, or by auditors, or for any other reasons which may be considered to be satisfactory by the Officer specified in clause (c).

(2) The Commissioner, or any person appointed to assist him under sub-section (1) of section 20, not below the rank of an Excise and Taxation Officer, may, for the purposes of this Act, require any dealer to produce before him any book, document, account or register relating to his business, and may inspect, examine and copy the same and make enquiries from such dealers relating to his business as may be necessary and such

officer may if necessary, seize such books, accounts registers or documents of the dealer and shall give a receipt for the same and shall retain the same only for so long as may be necessary for examination thereof.

9-B. Setting up check posts and barriers.—(1) The Government may, by notification in the Official Gazette, set up check posts and erect barriers at any place in the State to prevent evasion of the tax due under this Act, in such manner as may be prescribed.

(2) The owner or person-in-charge of the vehicle, carrying the motor spirit, shall carry with him a vehicle record, a trip sheet or a log-book as the case may be, and a bill of sale or a delivery note containing such particulars as may be prescribed in respect of the motor spirit being carried in the vehicle and shall produce the same before an officer-in-charge of check post or barrier or any other officer not below the rank of an Excise and Taxation Officer checking the vehicle at any place in the State.”

10. Substitution of section 20.—For section 20 of the principal Act, the following shall be substituted, namely :—

“20 *Taxing authorities.*—(1) For carrying out the purposes of this Act, the Government may appoint a person to be Excise and Taxation Commissioner, and such other persons, including a Petrol Taxation Officer, to assist him as it thinks fit.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal (Code, 45 of 1860)”.

11. Amendment of section 22.—For sub-section (3) of section 22 of the principal Act, the following sub-sections (3), (4) and (5) shall be substituted, namely :—

(3) 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 in and may pass such order in relation thereto as he may think fit.

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

(5) 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.”

12. Amendment of section 24.—In sub-section (2) of section 24 of the

principal Act—

- (a) after clause (a), the following clause (aa) shall be inserted, namely:—
 “(aa) prescribing the form and the manner in which a certificate is to be furnished by the dealer under sub-section (3) of section 3 shall be furnished;” ; and
- (b) the clauses (g) and (h) shall be re-numbered as clauses (m) and (n) and before clauses (m) and (n) so re-numbered, the following clauses (g), (h), (i), (j), (k) and (l) shall be inserted, namely:—
 “(g) prescribing the manner in which security shall be furnished under section 5 ;
 (h) prescribing the manner and intervals and the authority to which such returns are to be furnished under sub-sections (1) and (2) of section 5-A, together with the manner of payment of tax under sub-sections (3) and (4) of that section;
 (i) prescribing the manner of service of notice, the manner of payment of tax, penalty or interest under sub-sections (2) and (7) of section 5-B ;
 (j) prescribing the authority and the manner for the refund of tax under section 5-D ;
 (k) prescribing registers for maintaining the day-to-day accounts of the business of a dealer and the manner of authentication of account books under clause (c) of sub-section (1) of section 9-A;
 (l) prescribing the manner of setting up check posts or erecting barriers and preventing evasion of tax and the documents to be carried and produced under sub-section (2) of section 9-B;”

AUTHORITATIVE ENGLISH TEXT

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1992**

(Act No. 18 of 1992)

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Amendment of section 2.
3. Amendment of section 3.
4. Amendment of section 4.
5. Amendment of section 10.
6. Substitution of Schedule.
7. Repeal and Savings.

(Received the assent of the Governor, Himachal Pradesh, on the 14th August, 1992 and was published in Hindi and English in R. H. P. Extra, dated the 17th August, 1992 at pages 2793 to 2798 and 2799 to 2804).

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R. H. P. Extra., dated 15-7-1992, pages 2387 and 2395.

AUTHORITATIVE ENGLISH TEXT
**THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF
 SALES) AMENDMENT ACT, 1998**
 ARRANGEMENT OF SECTIONS

Section:

1. Short title.
2. Amendment of section 3.

—————
**THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF
 SALES) AMENDMENT ACT, 1998**
 (ACT NO. 11 OF 1998)¹.

(Received the assent of the Governor on 18.8.1998 and published both in Hindi and English in R.H.P.Extra, dated 19.8.1998, p. 3125-3128).

An Act further to amend the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (Act No. 10 of 1968).

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

1. Short title.- This Act may be called the Himachal Pradesh Motor Spirit (Taxation of Sales) Amendment Act, 1998.

2. Amendment of section 3.- In section 3 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968, (10 of 1968) for sub-section (1), the following shall be substituted, namely:-

"(1) There shall be levied and paid to the Government on all sales of motor spirit a tax at such rate not exceeding ten paise in a rupee as the Government may, by notification, direct:

Provided that the Government may notify different rates of tax in respect of different kinds of motor spirit."

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R.H.P. Extra., dated 4.7.1998, p. 2755 and 2758.