

## **Delhi Terminal Tax Rules, 1958**

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**Delhi Terminal Tax Rules, 1958**

Delhi Terminal Tax Rules, 1958

PART 1

PRELIMINARY

**1. Short title and commencement :-**

(a) These rules may be called the Delhi Terminal Tax Rules, 1958

.

(b) They shall come into force from the date of the establishment of the Corporation under Section 3;

(c) As and from the date of coming into operation of these rules, all Bye-laws, Rules, orders of directions relating to the levy, assessment and collection of Terminal Tax in force in Delhi immediately before the commencement of these rules shall be superseded

**2. Definitions :-**

In these rules unless the context otherwise requires-

(1) "Act" means the Delhi Municipal Corporation Act, 1957 (66 of 1957);

(2) "Agency" means the Agency specified under sub-section (1) of

Section 179 and designated as the Delhi Terminal Tax Agency;

(3) "Barrier" means a barrier established under Rule 10;

(4) "Carbon Process" means the preparation of a document in duplicate or triplicate by an indelible pencil by means of a double faced carbon paper;

(5) "Collecting Officer" includes an inspector, a clerk, and a moharrir;

(6) "Counter-foil" means the copy of pass, bill or any other document retained at the barrier or at the head office;

(7) "Form" means a form appended to these rules;

(8) "Head Office" means the principal terminal Tax Office;

(9) "Import" means the carrying of goods by railway or road into the Terminal Tax limits;

(10) "Importer" means a person actually in charge of goods the time of their import, irrespective of such person being the carrier and shall include the person presenting a railway receipt or a declaration from or both under rule 17;

(11) "Jinswar" means the classification of articles included in the schedule in appropriate categories;

(12) "Officer Incharge" means the officer appointed as such under Rule 5

;

(13) "Schedule" means an schedule of rates given in the Tenth Schedule to the Act for the time being in force;

(14) "Section" means a Section of the Act;

(15) "Tax" means the Terminal Tax;

(16) "Terminal Tax Limits" means the limits of the Union Territory of Delhi

#### PART 2

#### APPOINTMENT, POWERS AND DUTIES OF OFFICERS AND STAFF

### **3. Terminal Tax Officers and assistant Terminal Tax Officers**

:-

(1) The Agency shall appoint an officer to be known as the Terminal tax Officer who, in addition to discharging the duties imposed upon him by these rules, shall be responsible for the assessment and collection of terminal tax in accordance with these rules, and for the proper discharge of their respective duties by other assessing, collecting and inspecting officers

.

(2) The Agency may from time to time appoint one or more Assistant Terminal Tax Officers and may determine what functions and duties imposed by these rules upon the Terminal Tax Officers may be discharged by such Assistant Terminal Tax Officer or officers

#### **4. Terminal Tax inspectors :-**

The Agency shall appoint Terminal Tax inspectors who, in addition to discharge the duties imposed upon them by these rules, shall ensure that no goods liable to the payment of tax are imported without such payment shall supervise the working of the barrier or barriers comply with the rules laid down for their observance and discharge their duties conscientiously and properly

#### **5. Staff of barriers :-**

The Agency shall appoint at each barrier an officer incharge of the barrier and such other staff for the assessment and collection of Terminal Tax as may be necessary for such barrier and it shall be the duty of such officer-in-charge and the other staff to see that all goods are stopped at the barrier and dealt with according to these rules

#### **6. Inspection of barriers :-**

(1) It shall be the duty of the Terminal Tax Officer, Assistant Terminal Tax Officer and Inspectors and of such other officers as may from time to time be authorized by the Agency in this behalf, to visit the barrier and inspect the registers and accounts maintained there in pursuance of these rules

.

(2) The barriers may also be visited and inspected by such officers of the Central Government as may be authorized from time to time by that Government

.

(3) An Inspection Book shall be maintained at each barrier in form T.T.-I and the officials mentioned in sub-rule (1) and Sub-rule (2) shall note therein the results of their Inspection in detail

.

(4) If in any such note any complaint is made or defect in the working of the barrier is pointed out a copy of the note shall at once be sent by the Officer-in-Charge of the barrier to the Terminal Tax Officer for such action as he may deem fit

## **7. Power to examine goods and demand passes :-**

(1) The Terminal Tax Officer, the Assistant Terminal Tax Officer, any Inspector or such other Officers as may be authorized by the Agency 'in this behalf may-

(a) require an importer to open any containers with a view to examine the contents thereof;

(b) demand from the import pass or the transit pass or the bill or the composition pass as the case may be with a view to verify the entries therein by inspection of the goods

.

(2) The importer shall comply with any requisition made under Sub-rule (1) and shall permit the goods to be examined and produce the documents required

.

(3) Should an importer fail to, permit the goods to be so examined, it shall be lawful for such officers to assess the goods at the highest rate of tax prescribed for any item in the schedule and charge the tax accordingly, or if any tax has been paid thereon, charge the difference between such highest rate the rate at which tax has already been paid, describing the commodity in the import pass as 'Non-descript.

## **8. Procedure for Checking import of goods :-**

(1)

(a) If on inspection any of the officers mentioned in Sub-rule (1) of Rule 7 finds-

(i) that full amount of Terminal Tax has not been paid on the goods; or

(ii) the goods do not tally with the description or entry on the documents produced; or

(iii) that the importer has no such document;

(b) The Terminal Tax Officer shall, if he is satisfied that the tax payable on such goods has not been paid or has not been paid in full, shall assess the amount of tax payable demand payment from the importer, and on receipt of payment issue a pass in duplicate by the carbon process in Form T.T-2 and hand over the carbon copy with the coupon attached duly filled up to the importer

(c) The Terminal Tax Officer shall, as soon as possible thereafter, report the case to such officer as the Agency may appoint in this behalf for such action under the Act as that officer may deem fit

.

(2) If on checking the goods with the document referred to in Sub-rule (1) of Rule 7 the officer finds that all the items in the said document are correct, he shall sign the coupon, if any, attached to the document, detach, the coupon and keep the same for comparison with the counterfoil thereof at the barrier, and after endorsing his name on the back of the document return it to the importer

.

(3) An officer obtaining coupons under Sub-rule (2) shall take them to the barrier or barriers from which the relevant documents were issued, and shall then verify the contents of the coupons with the counterfoils and if he finds that the entries are correct shall initial and date the counterfoil and drop the coupons into the barrier cash box; and if in any case a discrepancy is detected, he shall forward the coupon concerned under a separate cover to the Head Office with this report

## **9. Recovery of terminal tax :-**

(1) In the event of non-payment of any tax on demand, the officer empowered to collect, the same may seize any goods on which the tax is chargeable, or any part thereon of sufficient value to satisfy the demand

.

(2) When any goods are seized under the provisions of Sub-rule

(1), the officer seizing them shall immediately give to the importer a notice in form T.T.-3

.

(3) The Terminal Tax Officer after the lapse of five days of the seizure, and after the issue of a proclamation fixing the time and place of sale, may cause any goods so seized or such portion thereof as may be necessary, to be sold by auction to satisfy the demand including the expenses occasioned by the seizure, custody and sale thereof, unless the demand and expenses are in the meantime paid

.

Provided that goods of a perishable nature which cannot be kept for five days without serious risk of damage may, by an order of an officer of such shorter time as that officer may, having regard to the nature of the goods, think proper

### PART 3

#### ESTABLISHMENT OF TERMINAL TAX BARRIERS

#### **10. Establishment of Barriers :-**

The Agency shall establish barriers-

(a) in the close vicinity of the railways premises, or with the consent of the railway administration, within such railway premises; and

(b) at any other place on or in the immediate vicinity of the terminal tax limits that may from time to time be determined by the Agency as most suitable for interception the import of goods for assessment and collection of the tax

#### **11. Maintenance of schedule and rule and the barriers :-**

(1) At every barrier there shall be kept an up-to date and duly authenticated under the signatures and seal of the Terminal Tax Officer, a copy of-

(a) the schedule; and

(b) The Delhi Terminal Tax Rules, 1958

.

(2) It shall be the duty of the officer-in-charge of the barrier to make these documents available to any importer desiring the

pursue them

.

(3) The Agency may also make arrangements for the sale of copies of the schedule and the rules at the barriers at such price as may be fixed by it

### **12. Weighing arrangements to be made at barriers :-**

(1) The Agency shall provide at each barrier a suitable weighing device which shall always be kept in improper working order by the officer-in-charge of the barrier, and any defect therein shall at once be reported to the Terminal Tax Officer

.

(2) Unless otherwise provided by the Orissa Weights and Measures Act, 1943. (VII of 1943) as extended to Delhi and the rules made thereunder or by any other law for the time being in force, every weighing device shall be tested at intervals of not less than three months by an officer not below the rank of an Assistant Terminal Officer, who shall record the result of each test in the inspection book and if any defect is noticed it shall at once be reported to the Terminal Tax Officer

### **PART 4**

### **ASSESSMENT AND COLLECTION OF TERMINAL TAX**

### **13. Tax to be assessed on gross weight :-**

Terminal Tax shall be assessed on the gross weight of the goods that is inclusive of the weight of the containers such as bags, packing cases, drums and cans but not the weight of the conveyance in which the goods are carried

### **14. Tare allowance :-**

A tare allowance shall be given in respect of the following goods imported in different packing or containers at the rates given below-

### **15. Tax to be calculated to nearest naya paisa :-**

The tax shall be calculated to the nearest 'naya paisa', half 'naya paisa' being ignored.

### **16. Manner of assessment of tax on mixed consignment :-**

(a) All the articles contained in a mixed consignment shall be charged for at the highest rate leviable on any portion of the



consignment, unless the importer is prepared to give at the time of import all the details necessary for proper classification

.

(b) An article made up of different substances shall be charged at the rate which is applicable to the heaviest of the substances of which the article is made of

**17. Payment of tax rail-borne on goods and grant of import passes :-**

(1)

(a) Every person holding a railway receipt for goods consigned by railway shall before taking delivery of such goods, take or cause to be taken the railway receipt with the invoice, if any, and a written declaration in such form as may from time to time be prescribed by the Agency to the barrier. The collecting officer shall calculate the tax payable, shall demand payment of the amount so calculated from the person presenting the railway receipt, and on receipt of the amount shall return to the presenter the railway receipt and the invoice, if any, duly stamped with the barrier stamp

(b) The declaration received shall be stamped and filed after noting the number of the pass thereon

(c) A pass shall be filled up in duplicate by the carbon process in Form T.T.-4, its coupon and second foil being left blank, the original copy shall be retained and the carbon copy of the pass with its coupon and second foil handed over to the presenter of the railway receipt

(d) If an importer presenting a railway receipt declares in writing before taking delivery of a consignment that the whole of such consignment or a part of it is to be booked or diverted to some other specified destination from the same goods-shed compound and is not to be brought out of the railway premises and also undertakes to adduce proof to the satisfaction of the officer-in-charge of the barrier within seven days of declaration that such consignment or part of it has been booked or diverted to that other destination, no tax shall be demanded under this rule on such consignment or part of it as the case may be. If he fails to adduce such proof within the time specified as aforesaid, he shall be liable to pay the tax due on the whole consignment. Provided that the Terminal Tax Officer may extend the period prescribed under this

clause if he is satisfied that the delay in adducing the proof was due to circumstances beyond the control of the importer

(e) If before delivery is taken, the importer declares the whole or any part of a consignment consisting of goods, which are liable to terminal tax but exempted therefrom if exported immediately, as being intended for immediate export otherwise than from the same goods-shed compound, the following procedure shall be adopted:

(i) The importer shall file a declaration in accordance with the provisions of Rule 27 on receipt of which a transit pass in Form T.T.-5 shall be prepared;

(ii) The importer shall be required to pay the tax due on the entire consignment against a pass in Form T.T.-4 on which the collecting officer shall note in red ink the number of the transit pass and the quantity of goods;

(iii) The collecting officer shall then hand over the transit pass after recording thereon the number of the pass and shall follow the procedure laid down in Rule 27;

(iv) Within one week of the export of goods in accordance with these rules the importer may apply for a draw back of the tax paid on the goods so exported, supported by the pass in Form T.T.-4 and the acknowledgment coupon of the transit pass in Form T.T.-5;

(v) The Terminal Tax Officer shall examine the claim for draw back and forward the case to the Agency with this recommendations;

(vi) The Agency after satisfying itself that the goods had been duly exported in accordance with the procedure laid down in Rule 27 and that the claim is in order shall pass the claim for payment

.

(2) The Terminal Tax Officer or any other officer authorized by the Agency in this behalf shall check the entries in the passes issued under Sub-rule (1) and shall satisfy himself that the tax has been correctly assessed and he shall initial all entries and passes checked and add the date of his check

## **18. Comparison of terminal tax passes with railway record**

:-

The import passes referred to in sub-rule (1) of Rule 17 shall be compared with the railway receipts and other record maintained by the railway administration. For this purpose the Terminal Tax

Officer, and such other officers as may be appointed in this behalf by the Agency shall, subject to such terms and conditions as are mutually agreed upon between the Agency and the railway authorities concerned, have full access to the record of the railway administration

**19. Presentation of rail-borne goods at the barrier :-**

Subject to the provisions of Rule 34 all goods removed from the railway premises shall be brought to the barrier where the importer of the goods shall present the pass obtained under Rule 17. The Officer-in- Charge of the barrier having satisfied himself that the goods agree with the details enter in the pass shall fill up the second foil of the pass, detach it for being retained, and hand back the pass with the coupon attached, duly filled up to the importer

**20. Payment to tax on goods not covered by a pass :-**

Subject to the provisions of Rule 34, if the goods brought to the barrier do not agree with the details entered in the pass in Form T.T.-4 or if goods are brought in respect of which Terminal Tax is payable but no pass has been obtained, the collecting officer shall assess the amount of tax payable on such goods, demand the amount so assessed from the importer and on receipt of the amount, shall fill up a pass in duplicate, by the carbon process in Form T.T.-4 and hand over to the said person the carbon copy with the coupon attached duly filled up, retaining the second foil

**21. Payment of tax on goods at barriers other than 1 barrier established under clause (a) of rule 10 :-**

When goods liable to Terminal Tax on import are brought to a barrier other than a barrier, established under Clause (a) of Rule 10, the Collecting Officer shall assess the Terminal Tax payable on such goods and the demand the amount so assessed from the importer of the goods and on receipt of the amount shall fill up a pass in duplicate by the carbon process in Form T.T.-2, retain the original copy and hand over the carbon copy with coupon attached duly filled up to the importer

**22. Collection of tax through bills :-**

(a) The Terminal Tax Officer may collect the tax by means of instead of at the barriers, in the case of goods imported into the terminal tax limits by Government Departments and with the written permission of the Agency form any other imported provided an adequate deposit as may be fixed by the Agency has been made

by such other importer

.

(b) The procedure for collection 'of the tax from the importer to whom this concession may be extended shall be as under :

(i) each importer who has been allowed to pay the tax against bills shall be allotted an account number under the signatures and seal of the Terminal Tax Officer

(ii) it shall be the duty of the importer, to present the authority containing the account number at the barrier, failing which the officer-in-charge shall refuse to allow the goods to be imported without payment of the tax in each;

(iii) if the importer has produced the authority containing the account number, the Collecting Officer shall prepare a bill in Form T.T.-6 in Triplicate by the carbon process, and the original copy shall be handed over to the importer who shall keep it with him and shall produce it when called upon by the Inspecting staff, as if it were a pass in Form T.T.-2 or T.T.-4;

(iv) the second copy of the bill shall be forwarded to the Head Office along with other documents required to be so sent under these rules, but before forwarding the same the contents thereof shall be abstracted in the barrier Jinswar in red ink as if it were a pass in Form T.T.-2 or T.T.-4.

(v) the copy of the bill when received in the Head Office, shall be abstracted in a demand and collection register in Form T.T.-7 in which one page shall be allotted to one importer and the account number of the importer shall be entered at the top of the page in red ink;

(vi) in the first week of every month a statement of account of each importer shall be prepared and forwarded to the importer concerned who, shall within a week of the receipt of such statement make payment thereof; and

(vii) in case the payment of a bill is not received within a week, it shall be open to the Agency to withdraw the concession in respect of such importer informing him in writing of the date from which the concession shall be withdrawn

**23. Money to be dropped at once into the cash box :-**

(1) All money received at a barrier shall at once be dropped into the barrier cash box, of which the key shall be kept by the Terminal Tax Officer

.

(2) The Agency may allow the key of the cash-box to be kept with the collecting Officer, if this is found to be more convenient; provided such officer has deposited adequate security as may be prescribed by the Agency. In such a case a duplicate key Shall be kept by the Terminal Tax Officer

**24. Progressive totals of receipts to be filled at once :-**

Every officer issuing a pass other than a transit pass or an extraordinary pass or a bill under any of these rules shall fill up the progressive total of terminal tax received at the foot of the counterfoil of the pass at the time of issue of the pass and the Terminal Tax Officer, Assistant Terminal Tax Officer or the Inspectors or other officers inspecting a barrier shall see that the progressive totals are thus filled up and not postponed till the end of the day and counterfoils thus checked shall be initialed by the officer making the inspection, who shall add the date and time of his inspection

**25. Assessment by Terminal Tax Officer :-**

When under any of these rules the assessment of terminal tax is required to be made by the Terminal Officer himself such assessment shall be made and the amount so realized acknowledged and brought to account in the same manner as in the case of assessment and collection made at the barriers

**PART 5**

PROCEDURE IN RESPECT OF GOODS ORDINARILY LIABLE TO TERMINAL TAX BUT EXEMPTED THEREFROM UNDER CERTAIN CONDITIONS

**26. Goods for immediate export :-**

When goods liable to terminal tax but exempted therefrom if exported immediately, are declared to be intended for immediate export they shall be dealt with under the transit pass system hereinafter provided

**27. Procedure in respect of goods for immediate export :-**

(1)

(a) When such goods as are exempt from being assessed to terminal tax on account of their being intended for immediate

export, are brought at the barrier of importer, the importer shall declare in writing in such form as may be prescribed by the Agency from time to time, the goods are intended for immediate export

(b) On receipt of such a declaration the Collecting Officer shall fill up by the carbon process a transit pass in Form T.T.-5 and on payment of a fee of rupee one per vehicle, hand over the foil with both the coupons attached to it to the importer; Provided that if the amount of tax leviable on such goods, had they not been exempted on account of their being intended for immediate export, be less than rupee one, no fee shall be charged

(c) Ordinarily one transit pass shall be granted for each vehicle or pack-animal conveying the goods, but a single pass may be granted when goods brought in by one importer are conveyed:

(i) by a number of vehicles at one time provided the prescribed fee is paid in respect of each vehicle : or

(ii) by pack animals irrespective of the number of animals

,

(2)

(a) The importer shall forthwith take such goods to the barrier of export via such route as may be prescribed unless the Collector Officer directs that the goods be conveyed to such barrier of export under an escort to be provided by him in accordance with the provisions hereinafter appearing;

(b) The Agency may with due regard to the distance between the barrier of import and the barrier of export and to the time factor, prescribe from time to time the charges payable by the importer for such escort, which shall not exceed the amount, estimate, as nearly as possible, to be spent by the Agency. A schedule of such charges shall be exhibited at each barrier of import

(c) To facilitate such goods being properly escorted, the Agency may fix timings at which such goods may leave the barrier of import for the barrier of export. A schedule of such timings shall be exhibited at each barrier of import

.

(3) When such goods are brought to the barrier of export, the importer shall present the pass granted to him under sub-rule (1)

intact with the acknowledgement coupon, and the collecting officer shall note in column 15 of the pass the time at which it is presented and shall check the goods with the particulars given in columns 5 to 7 of the pass; and then :

(a) if the goods tally with particulars entered in the pass and time of export entered in column 13 has not expired, the Collector Officer shall allow the goods to be exported retaining the pass for submission to the head office through the barrier of import and shall hand over the acknowledgement coupon duly signed to the importer; or

(b) if the description or weight of the goods does not tally with the particulars entered in the pass, and there is any shortage in the weight of any such goods or if any of the goods are a description different from the description of the goods entered in the pass, the Collecting Officer shall make a note of the discrepancy in Column 17 of the pass and shall demand payment of the amount of tax payable in respect of such shortage in weight or in respect of the goods of such description and shall thereafter proceed as if the charge was a charge on account of goods imported in the ordinary way; or

(c) if the time, entered in Column 13 has expired before the pass is presented, the Collecting Officer shall demand the full amount of tax ordinarily payable on the goods on import and thereafter shall proceed as if the charge was a charge on account of goods imported in the ordinary way.

(4)

(a) For the purposes of the rule the Agency shall prescribe the route between every two barriers and the period within which the goods imported through one of them for immediate export through the other;

(b) A schedule of the routes and the periods so prescribed shall be exhibited at every barrier, and the Collecting Officer shall calculate and enter the time accordingly as also the route in the prescribed columns in Form T.T.-5;

(c) The Terminal Tax Officer may extend the time fixed under his Sub-rule, if he is satisfied that the delay was due to circumstances over which the importer had no control

(5) The Collecting Officer shall each day send the counter foil book of the transit passes to the head office where the Terminal Tax Officer or Assistant Terminal Tax Officer or such person or persons as may be authorized by the Agency in this behalf shall examine each counterfoil and initial it in token of having done so

.

(6) Whenever it comes to the notice of the Agency that the transit pass for a particular destination is being mis-used in as much as the goods covered by such pass are smuggled from such destination into the Terminal Tax limits, the Agency may prohibit or suspend for such period as it may consider necessary the issue of transit passes for destination

**28. Extraordinary passes for goods exported and to be re-imported :-**

(1) Notwithstanding- ing anything contained in these rules if any person wishes to export and subsequently re-import free of Terminal Tax goods included in the schedule, the Agency may and in the case of Government property shall permit such goods to be re-imported free of tax if such goods are declared at the time of export to be intended for re-import within the period as the agency may determine for such goods in general or for a particular classes of such goods

.

(2) Such person shall apply at the Head Office for a pass in Form T.T.-8 and after obtaining the pass shall take such goods, if so required under the supervision of an escort, to the barrier of export, where the pass and the goods shall be presented within such time as the Agency may prescribe, having regard to the distance from the Head Office to the barrier concerned. The Collecting Officer shall see that the goods tally with the details entered in the pass, and if they do and the time by which the goods should have been presented has not expired, shall sign the certificate on the export coupon, detach the same, return pass to the person incharge of the goods and send the coupon to the Head Office: where it shall be pasted on the relevant counterfoil. If the goods do not tally with the details entered in the past or the time by which they should have been presented has expired the Collecting Officer shall refuse to sign the export coupon and shall return the pass to the Head Office with his report



.

(3) When goods exported on a pass in Form T.T.-8 under Sub-rule (2) are brought back for reimport Collecting Officer shall demand the pass, satisfy himself that the goods to be re-imported are covered, by the pass, and if they are so covered shall endorse the return of the goods on the reverse of the pass, fill up the import coupon, and detach it for submission to the Head office where it shall be pasted on the counterfoil with the export coupon. The pass itself shall be returned to the person incharge of the goods and the goods shall be allowed to pass the barrier. If the goods do not appear to be covered by the pass, or the time prescribed therein has expired, the said Officer shall deal with them as if they were goods brought for import in the ordinary way and forward a report as to the circumstances of the case to the Head Office

**29. Composition passes :-**

Where Central Government has exempted goods otherwise assessable to Terminal Tax, on the ground that they have been imported by a particular importer, the following procedure shall govern such import-

(1) Each one of such importers shall on application to the Agency be provided with a composition pass book in such form and at such price as may be prescribed by the Agency from time to time provided that the price charged shall not exceed the actual cost of printing the same

.

(2) The composition pass shall be in triplicate, two duly filled-in-foils thereof signed and sealed by such person as may have been duly authorized in this behalf by the imported and whose specimen signatures have been deposited with the Terminal Tax officer, shall be presented by the importer at the barrier along with relevant documents such as the railway receipt, invoice, declaration etc

.

(3) If the composition pass so presented be not in order, the collection Officer shall detach and retain the third foil and return the second foil to the importer after putting the barrier stamp thereon

.

(4) If the composition pass so presented be not in order, the

Collecting Officer shall refuse to allow the goods to be imported against it and shall refer the matter to the Terminal Tax Officer

.

(5) It shall be the duty of the importer to keep with him the foil of the composition pass bearing the barrier stamp and to produce the same when demanded by any of the officers specified in Sub-rule(I) Rule 7

.

(6) The serial number of the foils of the composition passes retained by the Collecting Officer shall be noted in the barrier Jinswar in Form T.T.-9 at the bottom and shall be forwarded to the Head Office along with order documents as per Rule 30

.

(7) The foils of composition passes shall be arranged at the Head Office serially and separately for each importer

.

(8) At the end of the month a statement of such composition passes shall be prepared and forwarded to the importer requiring him to furnish a certificate under the signatures and seal of the officer concerned to the effect that the goods covered by such passes were actually imported by the importer concerned. Such a certificate shall be furnished within a fortnight of the receipt of the statement

.

(9) If the importer fails to furnish such a certificate, or if there be any reason to believe that the composition pass is being misused or abused by the importer, the Terminal Tax Officer shall make a report to such superior officer as the Agency may appoint in this behalf for such action as that officer may deem fit

#### PART 6

PROCEDURE FOR CLOSING THE TRANSACTION OF THE DAY AND CREDIT OF DAILY PROCEEDS OF TERMINAL TAX

### **30. Procedure for closing the transaction of the day :-**

(1)

(a) The Terminal Tax Officer shall, with due regard to the working

hours of a barrier, fix time to time with reference to the change of duties of the staff, at which transactions at such barrier shall be closed

(b) At the time or times fixed under Clause (a) the officer-in-charge of the barrier shall-

(i) have the progressive total of the money received upto the said time taken upto the last counterfoil used in each book of passes : and

(ii) have the passes classified in a Jinswar in Form T.T.-9 separately for goods imported by rail and by road

.

(c) the classification in the jinswar shall be in accordance with the classification adopted in the schedule;

(d) the items in the Jinswar shall be entered in serial order of the number of the counterfoil, the amount of tax and transit fee being entered in the prescribed columns

;

(e) the cash box, and if so permitted by the Agency only the cash the pass books and the Jinswar shall than the forwarded to the Head Office, or to such sub-office as may be appointed by the Agency together with the foils of passes presented under Sub-rule (3) of Rule 21, the second foil of passes retained under Rule 19 of Rule 20 the copy of the bill in form T.T.-6 and the coupons for extraordinary passes under Rule 28

.

(2) To prevent delay and the ensure that all monies as received by the Collecting Officers are immediately placed under safe custody, the Terminal Tax Officer shall provide • such number of pass books and cash boxes for each barrier as he may find necessary, so that one set shall always be available for use at the barrier

.

(3) The cash received at a Sub-Office shall be forwarded to the Head Office in such manner and at such intervals as may be prescribed by the Agency

### **31. Crediting of cash and counting of receipts :-**

The cash received in the Head Office shall be duly accounted for and credited in such manner as may be prescribed by the Central Government

**32. Procedure after cash has been credited :-**

(1) After the cash has been properly accounted for and credited the Terminal Tax Officer shall cause to be examined through such officers as may be appointed by the Agency, all the counter foils received from the barriers

.

(2) The Agency may fix the percentage of counterfoils to be examined in detail personally by the Terminal Tax Officer or the Asstt. Terminal Tax Officers

.

(3) The officials entrusted with the duty of examining the counterfoils shall, among other things also see:

(a) that the progressive totals as recorded on the counterfoils are correct, and

(b) that the total for the day or time, as the case may be agreed with the total recorded on the counterfoil and the Jinswar

. shall

(4) The coupons found in the boxes or received from the barriers shall be examined as a check on the work of the inspectors and then be kept until the accounts of the Agency have been audited. The Terminal Tax Officer shall send a challan in Form T.T- 10 to such officer as may be appointed by the Agency in this behalf. One foil of the Challan shall be returned by such officer to the Terminal Tax Officer as a receipt

**33. Compilation of head office Jinswar :-**

(1) The Jinswar received from the barriers shall be arranged each day in such order as may be prescribed by the Terminal Tax Officer and the total of all the barriers for the day and the progressive total of all the barriers carried on from the beginning of each month shall be entered at the foot of the Jinswar of the last barrier

.

(2) From these Jinswar shall be compiled each day the Head Office

Jinswar in Form T.T.-II the columns of which shall be totaled every month; and at the end of the year a statement showing the totals under each head of the Jinswar for the whole year shall be prepared

PART 7

MISCELLANEOUS

**34. Drawback of terminal tax on railborne goods in excess of amount due on goods actually imported :-**

(1) Notwithstanding anything contained in Rule 19 or Rule 20, if for any reason, such as short delivery of goods by the railway administration or diversion of goods to some other destination before import, the quantity of goods actually imported is less than the quantity in respect of which the Terminal Tax has been paid under Rule 71, the Collecting Officer shall not in red ink on the first and second foils of the pass in Form T.T. 4 the actual quantity of goods imported, and the importer may, within seven days from the date of actual import or from the date of import of the last instalment of a consignment, present at the head office a claim for drawback of the amount of Terminal Tax paid in excess of the amount in respect of the goods actually imported and if the Terminal Tax Officer is satisfied that such claim is correct, he shall pass the claim for payment.

Provided that no claim for the drawback on account of excess payment due to misdeclaration shall be entertained unless the misdeclaration is brought to the notice of the officer-in-charge of the barrier before the goods have passed the barrier

.

(2) The amount for which a claim is passed under sub-rule (1) shall be entered in the head office Jinswar in red ink under the totals of the day from which the amount shall be deducted

.

(3) Claims for the refunds on account of excess payment of Terminal Tax owing to miscalculation or any other cause shall be dealt with as far as possible in accordance with the provisions of sub-rule (1)

**35. Recovery of tax paid or short paid :-**

When Terminal Tax has not been paid or has been short paid through inadvertence, error, collusion or misconstruction on the part

of the Terminal Tax staff, or through mis-statement as to the weight or description on the part of the importer, the person primarily liable to pay such tax or the difference of tax shall pay the amount of tax or the deficiency on receipt of notice of demand issued within three months of the date of import or payment of tax as the case may be and the Terminal Tax Officer may refuse to pass any goods belonging to such person until the said amount of tax or deficiency is paid

**36. Appeal against assessment :-**

Any person dissatisfied with the assessment of terminal tax payable on his goods made under any of these rules may require that the matter shall be referred to the Terminal Tax Officer for a decision. In such a case the officer-in-charge of the barrier shall forward the goods to the Head Office under the escort of a peon, together with a brief report, of which he shall keep a copy in a memorandum book, for the the decision of the Terminal Tax Officer. If such person is dissatisfied with the decision of the Terminal Tax Officer he shall pay the Terminal Tax but may appeal against such decision to such superior officer as may be determined by the agency, provided that he lodges his appeal within fifteen days from the date of such payment

**37. Routes to be prescribed :-**

(1) The Agency shall from time to time prescribe routes through which goods liable to be assessed to Terminal Tax shall be imported

.

(2) The import or the attempt to import goods from routes other than those prescribed under Sub-rule (1) shall be prima facie evidence of an offence punishable under Section 463 or Section 464 of the Act

**38. Appointment of auditor or auditors :-**

The Agency may appoint an auditor or auditors periodically to examine the passes issued under Rule 17, 20, 21 and 27 and the bills issued under Rule 22 and to compare them with the entires made in the declaration, if any. The entires in the pass and declarations checked shall be initiated by the auditors making the examination

**39. Penalties-Any person :-**

(a) who refuses to have the goods inspected or to produce a

- document when required to do so under Sub-rule (1) of Rule 7; or
- (b) who refuses to accompany an officer to the Head Office when called upon to do under Sub-rule (1) of Rule 8; or
- (c) who fails to take to send a railway receipt to the barrier as required by Rule 17; or
- (d) who fails to bring the goods to the barrier or refuses to present his pass as required by Rule 19; or
- (e) who fails a wrong declaration under Clause (a) of Sub-rule (1) of Rule 27; or
- (f) who fails to have the goods checked at the barrier of export as required by Sub- rule (3) of Rule 27; or
- (g) who fails to take any goods to the barrier of export through the route prescribed under sub-rule (4) of Rule 27; or
- (h) who subject to the conditions of Rule 36, fails to pay on demand the Terminal Tax assessed on his goods under any of these rules;

shall on conviction by a magistrate be punishable with a fine which may extend to Rs. 1007- GOODS EXEMPTED FROM TERMINAL TAX<sup>1</sup>

(1) Dead animals

.

(2) Living animals other than those mentioned in "Class-II-Animals" of the Tenth Schedule to the Delhi Municipal Corporation Act, 1957.

(3) Blind or maimed animals imported for admission to the Delhi Pinjrapole

.

(4) Raw Jute

.

(5) Ghee in quantities not exceeding two seers when imported for personal use

.

(6) Charocal and cinders

.

(7) Liquid oil, crude oil, fuel oil (other than kerosene oil and diesel oil), head loads of cow-dung fuel (upla), grass, brush wood, fire wood and fuel of all kinds

.

(8) Fodder including hay, straw, grass, bran, bhusa, oilcake, mill refraction (murghi dana), phatkah, chhanan and jai

.

(9) Fresh fruit (except those mentioned in item 9 of "Class-I-Article of food and drink" of Tenth Schedule to the Delhi Municipal Corporation Act, 1957, fresh vegetables, fresh spices and fresh flowers

.

(10) Milk and sour chhachh

.

(11) Railway stores and materials which are required for use on railway whether in constructing or working the same, but not stores imported into the Union Territory of Delhi for purchase and consumption by railway employees not stores which the railway co-operative stores stock for sale to members

.

(12) Books or newspapers or maps or office records or old and current account books or hand-bills or wall-posters other than waste paper

.

(13) Empty gas cylinders

.

(14) Empty cans or containers-

(a) of milk, cream or butter in ordinary use of dairies which have got themselves registered with the agency;

(b) of petrol oil or lubricants of-

(i) the Central Tractor Organization;

(ii) Tubewell Division, Western Jumna Canal Delhi



.

(15) Common salt

.

(16) Petroleum and aviation spirit

(17) Arms for whatever purpose imported

.

(18) Gold and silver when imported in the form of bullion

.

(19) Coin

.

(20) Ammunition, warlike stores, equipments, clothing and grain and fodder for animals, but not articles of food and drink imported by the Defence Forces or by the Police Department of Delhi

.

(21) Bonafide personal and household, effects imported by a person on the occasion of his coming to take up his residence in the Union Territory of Delhi or by a traveler

.

(22) Machinery not liable to Customs Duty and Component parts thereof

.

(23) Goods taken from within terminal tax limits to railway premises and returned unbooked

.

(24) Vehicles of every description including motor cars, motor lorries and road-rollers, which are brought into the Union Territory of Delhi-

(a) in the courses of their ordinary use provided such vehicles have displayed upon them a token indicating upto date registration or licensing of the vehicle; or

(b) as personal effects of a person coming to reside in or passing through the Union Territory of Delhi; or

(c) on two on their break down outside the Union Territory of Delhi, provided the vehicles are duly registered or licensed; or

(d) for repairs provided that a reliable firm gives an undertaking in writing that the vehicles will go out of the Union Territory of Delhi after such repairs (the tax thereon being payable by the firm concerned in default of that undertaking or

(e) after having been taken out of the Union Territory of Delhi in the course of a trial run or for demonstration provided that terminal tax was paid thereon when it was first imported and an extraordinary pass in respect thereof has been obtained in accordance with the Delhi Terminal Tax Rules, 1958

;

25. Articles imported through the Post Office

.

26. Cloth clothes and yarn (sut) taken out of the Union Territory of Delhi by dhobis for the purpose of washing and re-imported after having been washed

.

27. Textile machinery and its component parts.

28. Agricultural implements and Kohlus and their componenet parts

.

29. Earth (mitii) and manure (khad) and soil samples

.

30. Goods, excluding building material, in actual use and old instruments, tools and plants imported by the following Departments for repairs, or re-imported having been sent out of the Union Territory of Delhi for maintenance work-

(a) All India Radio, New Delhi

(b) Meteorological Department of India, New Delhi;

(c) Contorller Central Radio Stores Depots Civil Aviation Department of the Ministry of Transport;

(d) Director General of Archeology, Delhi;

(e) Social Education Organisation, Delhi

.

31 Empty mineral water bottles and empty gunny bags used for packing ice, when imported from the railway station after bonafide use in connection with an authorised railway refreshment service

.

32 Mango-stones (Guthli am)

.

33 Bardana containing goods which are exempt from payment of terminal tax

.

34 Tests and equipments of touring officers.

35 Government treasury boxes of the Reserve Bank of India.

36 Tools of workmen imported in the Union Territory of Delhi after their daily work in a hand cart or in hand

37 Spare wheels not exceeding four, kept in a motor vehicle.

38 Goods imported by rail and re-booked and exported without delivery having been taken.

39

(a) Goods seized by the police and brought into the Union Territory of Delhi for the purpose of registering an offence under any Act or Law in force or for producing before a court as an exhibit; and

(b) goods handed over by the Police or by a court to the custody of a private person and brought into the Union Territory of Delhi for producing as an exhibit (Exemption shall not be claimable under this item in respect of any goods unless a certificate signed by a Police Officer is produced in respect of them and the certificate is confirmed within a week by a gazetted police officer.)

40. Weight of the containers of samples of butter brought in by the Ministry of Agriculture for analysis. (The exemption will not be claimable on the net weight of the goods.)

41. Tools, machines and plants brought into the Union Territory of Delhi by or on behalf of the Central Water and Power Commission or the Ministry of Agriculture provided that the goods are accompanied with a certificate from a gazetted officer of the

Commission or the Ministry as the case may be at the time of import to the effect that the said goods were taken out of the Union Territory of Delhi in connection with any scheme or project of the said Commission or Ministry or on their behalf;

42. Betal leaf, ghee and sugar (refined or unrefined) imported for immediate export and also motor cars imported for transshipment from the narrow gauge to the broad gauge railway and vice versa

.

43. All plants and material including coal imported for generation transmission and distribution of electricity by the following electrical undertaking and distribution licences-

(a) The New Delhi Municipality;

(b) The Upper Jamna Valley Electricity Supply Co. Ltd.

(c) The National Electric Supply and Trading Corporation Ltd., Narela;

(d) The Garrison Engineer, Delhi Cantt.

,

44. Government stamps and excise Banderoles for matches imported by or on behalf of the Deputy Commissioner, Delhi

.

45. Goods which are dispatched from Delhi by rail and are received back undelivered provided that the goods are returned within a period of two months from the date of dispatch and are rebooked on a railway receipt issued from Delhi

;

46. Government propaganda films distributed by the Films Division, Ministry of Information and Broadcasting on production of a certificate from that Division that the consignment contains propaganda films;

47. Fruit carried on head load;

48. All medical stores and equipments imported by:-

(a) The Medical Stores Depots, Delhi; or

(b) The Director, All India Institute of Medical Sciences, Safdar

Jang, New Delhi;

49. Goods imported by any diplomatic or consular mission of a foreign state or the High Commission of a Commonwealth Country and any official of such mission or High Commission;

50. Archaeological antiquities imported for display at any museum maintained by the Government;

51. Parcels containing samples of food-stuffs not exceeding to seers in weight consigned from outside to the Central Composite Food Laboratory, Army Head Quarters, New Delhi.

52. Goods imported by the International office, United Nations and Allied Organisation operating in India.

53. All supplies of power alcohol imported into the Union Territory of Delhi by the Excise Department.

54. All stores and equipments imported by the National Physical Laboratory of India and the Central Road Research Institute, New Delhi.

55. Genuine and pure 'Khadi' imported by the following institutions-

(1) Gandhi Ashram;

(2) Gandhi Samarak Nidhi;

(3) Kasturba Samarak Nidhi;

(4) All India Spinners Association (Akhil Bharat Charkha Sangh);

(5) Akhil Bharat Sarva Seva Sangh;

(6) All India Village Industries Association (Akhil Bharat Gram Udyog Sangh);

(7) Sarvodya Samaj;

(8) Khadi Gram Udyog Bhawan;

56. All free gifts of food-grains and other food-stuffs including milk powder, processed food-stuffs and multi-purpose foods, drugs, medicines, multi-vitamin tables, hospital equipment and supplies, agricultural implements and such other donated supplies and goods received by the Government of India from the United States of America for free distribution of the following approved relief

organizations in India-

- (1) American Friends Service Committee;
- (2) Co-operative for American Remittance to Europe (CARE);
- (3) Church World Service;
- (4) Mennonite Central Committee and Lutheran World Relief;
- (5) National Catholic Welfare Conference;
- (6) Rama Krishna Mission;
- (7) Indian Red Cross Society;
- (8) The Servants of Indian Society;
- (9) The National Christian Council Relief Committee;
- (10) Indian Co-operative Union Ltd.;
- (11) Tuberculosis Association of India, New Delhi

.

57. Exhibits and materials which are used for popularizing the Five-Year Plan imported by the Ministry of Information and Broadcasting, New Delhi provided they are accompanied by a certificate from the competent authority that the goods are to be used for the said purpose and are not for sale

.

58. Ammunition-boots and other articles which the Afghan Directorate General Supplies may import for export to Afghanistan, subject to the condition that every such consignment shall be accompanied by a certificate issued by the Directorate General Supplies, Afghan Government and that they are being exported to Afghanistan

.

59. Drilling equipment belonging to the Oil and Natural Gas Commission of the Ministry of Steel, Mines and Fuel.

Note-Exemptions mentioned at Item Nos. 11, 14(b), 20, 30, 35, 39 to 41, 43,44, 46,48 and 49 shall not be claimed except on production of a composition pass as provided for in the Delhi Terminal Tax Rules 1958

1. Vide Notification No. 3/106/58 the Central Government has exempted the goods specified into the Union Territory of Delhi by road or railway