

Gujarat Carriage of Good Taxation Rules, 1962

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Gujarat Carriage of Good Taxation Rules, 1962

In exercise of the powers conferred by section 32 of the Gujarat Carriage of Goods Taxation Act 1962 (GuJ. XXXIII of 1962), the Government of Gujarat makes the following rules, namely:

1. Short title. :-

(1) These rules may be called the Gujarat Carriage of Good Taxation Rules, 1962.

2. Definitions. :-

In these rules, unless the context otherwise requires:

(a) "the Act" means the Gujarat Carriage of Good Taxation Act 1962;

(b) "agent" means a person authorised by the operator with the approval of the Taxation Officer to act as his agent for all or any of the purposes of these rules;

(c) "Form" means a Form appended to these rules;

(d) "section" means a section of the Act;

(e) [Deleted]

(f) Words and expressions used but not defined In these rules shall have the meaning assigned to them in the act, or in the Motor Vehicles Act, 1939, or In the Bombay Motor Vehicles Rules, 1959. in that order of reference.

3. Officers prescribed under section 6. :-

The Taxation Officer may specify any officer of the Motor Vehicles Department not below the rank of an Assistant Inspector of Motor Vehicles, to whom an operator shall deliver or cause to be delivered a return under rule 4.

4. Submission of Return. :-

Except in cases of lump-sum payment under section 12 every operator shall deliver or cause to be delivered to the Taxation Officer or the officer specified under section 6. within whose jurisdiction he resides or has his place of business

(a) monthly return in Form I duly completed and signed in respect of every public goods vehicle @1[Other than a stage carriage when used for the carriage of goods for hire or reward, in addition to passengers] of which he is the operator.

(b) a monthly return in Form II duly completed and signed in respect of every private goods vehicle of which he is the operator.

1 (A monthly return in Form n-A duly completed and signed in respect of all stage carriage when used for the carriage of goods for hire or reward, in addition to passengers of which he is the operator.)

1. Added by G.G.Oaz. Pt. IV-B, d. 15-7-1971.

5. Manner of delivering Returns. :-

1 [

(1)] The tax payable in respect of any month under sec. 87, shall be paid and the receipt evidencing payment shall be forwarded to the Taxation Officer

(a) by the operator of a goods vehicle other than a stage carriage when used for the carriage of goods for hire or reward, in addition to passengers, on or before the Tenth day of the succeeding

month, and

(b) by the operator of stage carriages when used for the carriage of goods for hire or reward; to addition to passengers on or before the end of the succeeding month.)

(2) Every return received by an officer specified under section 6 shall be forwarded to the Taxation Officer within 48 hours of its receipt.

1. Substituted by O.G.Oaz. Pt. IV-B. d. 15-7-1071.

5A. Other manner of payment of tax. :-

(1) Subject to the provisions of sub-rules (2) and (3), the payment of the tax may be made to the Taxation Officer in cash or by cheque, demand draft or money order.

(2) no cheque or demand draft shall be accepted by the Taxation Officer unless it is crossed and is drawn on a State Bank at the place where the cash business of the treasury and of the State Government is conducted.

(3) No money order shall be accepted by the Taxation Officers unless it is addressed to him and gives necessary particulars such as the name and address of the operator, the registration make of the goods vehicle, the period for which the tax is proposed to be paid, and the amount of tax remitted.

6. Period duftag widen payment to to be made. :-

(i) The tax payable in revpedt of any month under section 8, shall be paid and the receipt evidencing auch payment shall be forwarded to the Taxation Officer on or before the tenth day of the succeeding month. (ii) The payment of any lump sum amount of tax payable under section 12 in respect of any month shall be made on or before the tenth day of that month. (iii) The payment of lump sum amounts of tax payable under section 12 In respect of one or more quarter ending the financial year shall be made within twenty days of the commencement of quarter or quarters: Provided that if an operator commences operation of a vehicle in the course of a month, the payment of tax to be made in that month shall be made within a period of ten days or twenty days as the case may be from the date of commencement of such operation.

7. Form of notice under Section 9. :-

The notice under sub-sections(2) and (3) of section 9 shall be In

Form III.

8. Order of assessment end period and manner of payment.

:-

(1) An order of assessment under sub-section (4) of section 9 shall be in Form IV.

(2) An order of assessment under section 10 or section 11 shall be in Form IV so far as the same may be applicable.

(3) Every order of assessment made under section 9, 10 or 11 shall be communicated to the operator in the manner in which a notice is served under rule 17.

(4) The amount of tax assessed and remaining unpaid according to the order of assessment shall be paid by the operator on or before the expiry of seven days from the date on which the assessment order is served on the operator into a Government Treasury and the receipt evidencing such payment shall be forwarded to the Taxation Officer within two days of such payment.

9. Form of application under Section 12. :-

(1) An application to exercise the option under section 12 shall be in Form V.

(2) (Deleted)

(3) An application for termination of the arrangement under section 12 shall be in Form VII.

10. Notice of demand. :-

A notice of demand under section 14 shall be in Form VIII or in Form VIII A, as the case may be.

11. Period after which use of goods vehicles prohibited in certain circumstance :-

No goods vehicle in respect of which two consecutive returns under rule 4 have not been delivered within the period prescribed in these rules shall be used on any public road in the State for more than 15 days after expiry of the said period until the returns are delivered.

12. Certificate under section 8 or 12. :-

When the Taxation Officer receives payment of tax under section 8 or lump sum payment of tax under section 12 he shall issue to the operator a certificate in Form IX.

13. Appeals. :-

(1) An appeal against a notice of demand under section 16 shall lie to the Director of Transport and in case of a notice of demand served by the Director of Transport, in his capacity as a Taxation Officer, appeal against such notice of demand shall lie to the Deputy Secretary to Government in charge of Transport.

(2) Every appeal against the notice of demand shall be made in the form of a memorandum in duplicate setting forth the name and address of the appellant the grounds of objections against the notice of demand, the amount admitted by the appellant to be due, and particulars' to prove payment of such amount. Every such Memorandum shall be signed and verified by the appellant and shall be accompanied by a certified copy of the notice of demand appealed against.

14. Application for refund under section 12 or 18. :-

(1) Any person claiming a refund under section 12 or 18 shall make an application in Form X to the Taxation Officer to whom such tax and penalty (if any) have been paid.

(2) The refund of tax under section 30 shall be admissible to the consignor of goods or any person authorised by him on an application to be made by him in Form XI and accompanied by the certificate of controller of Imports and Exports to the effect that such goods have actually been permitted to be exported and a certificate from the concerned Port Authorities or the Custom Authorities to the effect that such goods have actually been exported.

(3) Every such application shall be accompanied by a proof evidencing the payment of tax.

1 [3A) No application claiming refund under section 18 or 30 shall be entertained by the Taxation Officer if it is made after a period of six months from the date of communication of the order of assessment to the operator and no application claiming refund under sub-section (5) of section 12 shall be entertained if it is made after a period of six months from the date of the expiry of the period for which the refund is claimed.]

(4) A refund order under section 12, 18 or 30 shall be in Form XH.

(5) The Taxation Officer shall maintain a register of refunds of tax

in Form XIII and every amount for which a refund order has been Issued shall be entered in such register.

1. Substituted by O.Q.Gaz. Pt. IV-B, d. 5-12-1874.

15. Accounts. :-

(1) Every operator shall maintain a register in Form XIV and way bills in Form XV.

(2) The Reglsteaf in Form XIV shall be in the form of a bound book and shall contain asrially numbered pages which shall be got stamped by the Taxation Officer before putting into use.

(3) Form XV shall be prepared in duplicate. One copy of which shall at all times be carried with the goods vehicle.

(4) Nothing in the foregoing provisions of this rule shall apply to an operator who has opted for a lump sum payment of tax under section 12 so long as the arrangement for such payment continues.

16. Punishment. :-

Whoever contravenes any of the provisions of rules 6 and 15 shall, on conviction be punished with the fine which may extend to two hundred and fifty rupees, if no penalty is prescribed by the Act for such contravention.

17. Manner of Serving notices. :-

(1) Every notice under the Act shall be served by any of the following methods, namely:

(a) by delivery or tendering of a copy of the notice to the addressee or his agent or any other person duly authorised to receive notice on his behalf or;

(b) by post under a certificate of posting: Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods the Taxation Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service, or that for any other reason the notice cannot be served by any of the above mentioned methods, the Taxation Officer may direct that the notice shall be served by affixing a copy thereof on some conspicuous part of the addressee's place of business or garage or of the building in which his place of business or garage is located, or where the addressee ordinarily resides, or on some conspicuous part of any place of residence or place of business or

garage last notified by the addressee, and such service shall be as effective as if it has been served on the addressee personally.

(2) Where an Officer serving a notice (hereinafter in this rule referred to as the "Serving Officer") delivers or tenders a copy of the notice to the addressee personally or his agent or any other person duly authorised to receive it, the serving officer shall require the addressee or person to whom the copy is so delivered or tendered to put his signature on an acknowledgment of service endorsed on the original notice and the addressee or such person shall comply with such requirement. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1), the Serving Officer shall return the original to the Taxation Officer who issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any by whom the place of business or garage of the addressee, or the building in which his place of business or garage is or was located, or the place where the addressee ordinarily resides or resided was identified and in whose presence the copy was affixed. The serving officer shall also require the person identifying the place of business or garage or residence of the addressee to put his signature or thumb impression on his report and such person shall comply with such requirement.

(3) When the notice is served by post, the service shall be deemed to be effected by properly addressing, pre-paying and posting under a certificate of posting, to order, and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The Taxation Officer at whose instance the notice was issued, shall, if he is satisfied from the report of the serving officer or the postal acknowledgment or by taking such evidence as he deems proper, that the notice has been served in accordance with this rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

18. Supply of copies of any order passed under the Act or Rules. :-

The Taxation Officer may, in his discretion supply copies of any order passed under the Act or these rules or any information on all

or any of the items specified below regarding any goods vehicle to the operator or any intending purchaser of such vehicle on an application made by him on payment of a fee of Re. 1 per goods vehicle.

(a) Whether any amount of tax under the Act and Rules is outstanding.

(b) Whether any refund of tax has been claimed or allowed.

(c) Whether the vehicle is exempted from payment of tax.

(d) Whether any appeal has been filed under section 16 of the act.

(e) Whether any offence under the Act, and the rules is pending against the operator.

(f) a copy of any return filed by the operators.

(2) A duplicate copy of the certificate of payment of tax may be obtained from the Taxation Officer, on payment of Rs. 5 for each copy if the original is lost or defaced.