

Himachal Pradesh Passengers And Goods Taxation (Amendment) Rules, 2003

[30 August 2003]

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In exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955), the Governor, Himachal Pradesh, proposes to make the following rules further to amend the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 published in the official Gazette vide Government Notification No. R-102-22/53, dated the 5th April, 1957 and the same are hereby published in the Rajpatra, Himachal Pradesh (Extraordinary) for the information of the general public; If any, interested person likely to be affected by these rules, has any objection(s) or suggestion(s) with regard to these rules, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla- 171009 with in a period of thirty days from the date of publication of this notification; Objection(s)/suggestion(s), if any, received within the above stipulated period shall be taken into consideration by the Government before finalising the same, Draft Rules

1. Short Title And Commencement :-

(1) These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 2003.

(2) These rules shall come into force with effect from 1st September, 2003.

2. Amendment Of Rule 9 :-

In rule 9 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 (hereinafter called the said rules), in subrule (8), -

(a) in clause (a), the existing sub-clause (i) shall be re-numbered as sub-clause (ia) and before the sub-clause (ia) so re-numbered, the following new sub-clause (i) shall be inserted, namely: -

"(i) Educational institution Bus,-

(a) Mini Bus Rs.6,000/- per annum.

(b) Big Bus Rs.7,500/- per annum.";

(b) for the existing clause (c), the following shall be substituted, namely: -

"(c) the lump-sum passenger tax, in the case of Educational Institution Bus, Taxi Car or Jeep and Scooter Rickshaw as specified in sub-clauses (i), (ii) and (iii) of clause (a) of this subrule shall be payable in the equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates:

Provided that the lump-sum tax in respect of Maxi Cab specified in sub-clause (ia) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates"; and

(c) In sub-rule (9), for the existing figures, "1997", the figures "2003" shall be substituted.

3. Amendment Of Rule 9-A :-

In rule 9-A of the said rules, for sub-rule (1), the following shall be substituted, namely: -

"(1) The owner of stage carriage or a contract carriage (including Educational Institution Bus) other than those specified in sub-rule (8) of rule 9 but excluding the owner of Educational Institution Bus specified in sub-clause (i) of clause (a) of sub-rule (8), of rule 9 shall pay to the State Government surcharge in lump-sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under rule (1) or (1-A) of rule 9 or fixed under sub-clause (i) of clause (a) of subrule (8) as the case may be, or rule 9:

Provided that no surcharge under this rule shall be payable when the Government has, by notification issued under section 10 of the Act, exempted any stage carriage or contract carriage or educational institution bus, from the payment of surcharge.".

By order,

Sd/-

Principal Secretary (E & T.).