

Himachal Pradesh Passengers And Goods Taxation (Amendment) Rules, 2004

[05 May 2004]

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Whereas the draft amendment notification No. EXN-F (18) 3/99 dated 30-8-2003 was published in Rajpatra, Himachal Pradesh (Extra-ordinary) dated 3-9-2003 in pursuance of the provisions of section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955, (Act No. 15 of 1955) for inviting objections/ suggestions from the person likely to be affected thereby; And whereas objection(s) / suggestion(s) received with regard to proposed amendments have been duly considered by the State Government. Now, therefore, the Governor of Himachal Pradesh in exercise of the powers conferred upon him under section 22 of the aforesaid Act is pleased to make the following rules further to amend the Himachal Pradesh Passengers and Goods Taxations Rules, 1957 notified vide notification No. 23/53 dated 5th April, 1957, namely:

- Amendment

1. Short Title And Commencement :-

- (1) These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 2004.
- (2) These rules shall come into force with immediate effect.

2. Amendment Of Rule 9 :-

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

(a) In clause (a), the existing sub-clause (i) shall be re-numbered as sub-clause (ia) and before the sub clause 9ia) so re-numbered, the following new sub-clause 9i) 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 clause (iii) of clause (a) of this sub-rule shall be payable in 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 "2004" 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 surcharges in lump-sum at the rate of 20% of the lump-sum tax determine by the Assessing Authority under rule (1) or (1-A) of rule 9 or fixed under sub clause (i) or clause (a) of sub-rule (8) as the case may be, of 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.)