

Himachal Pradesh Taxation (On Certain Goods Carried By Road) Act, 1999

16 of 1999

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Himachal Pradesh Taxation (On Certain Goods Carried By Road) Act, 1999

16 of 1999

(Received the assent of the President of India on 19th August, 1999 and was published in Hindi and English in R.H.P. Extra., dated 5 th October, 1999 on pages 37433778.) Amended, repealed or otherwise affected by: 1. H.P. Act No. 3 of 2002 2 , published in R.H.P. Extra., dated 1102 2002 at pages 41114114 2. H.P. Act No.

17 of 2002 3 , published in R.H.P. Extra., dated 1810 2002 at pages 20092010. 3. H.P. Act No. 6 of 2005 4 , published in R.H.P. Extra., dated 27.1.2005, P. 35773578. An Act to provide for the levy of tax on certain goods carried by road in the State of Himachal Pradesh and to validate certain taxes imposed on the goods carried by road and for certain other matters connected therewith. BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fiftieth Year of the Republic of India as follows:-

1. Short Title And Extent :-

(1) This Act may be called the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1999.

(2) It extends to the whole of the State of Himachal Pradesh.

2. Definitions :-

In this Act, unless the context otherwise requires,

(a) "appointed day" means the day on which this Act comes into force;

(b) "barrier or checkpoint" means a barrier or checkpoint established under section 5 of this Act;

(c) "Commissioner" means the Commissioner appointed under section 7 of this Act;

(d) "distance covered or being covered" means the total distance calculated from the first point from which goods are carried by road (by means of a mechanical vehicles 1 [or cart] except railways and airways) to the last point in the State;

(e) "goods" means the goods specified in column(2) of ScheduleI or ScheduleII, as the case may be, appended to this Act;

(f) "Government" or "State Government" means the Government of Himachal Pradesh;

(g) "Inspector" means the person authorised by the State Government to collect tax in respect of any goods and includes every Government servant posted in connection with the collection of tax;

(h) "kilogram" means kilogram as defined in the Standard of Weights and Measures Act, 1976(60 of 1976);

(i) "mechanical vehicle" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer;

(j) "notification" means a notification published in the Official

Gazette;

(k) "Official Gazette" means the Rajpatra, Himachal Pradesh;

(l) "prescribed" means prescribed by rules made under this Act;

(m) "Schedule" means the Schedule appended to this Act;

(n) "State" means the State of Himachal Pradesh;

(o) "tax" means the tax levied under this Act; and

(p) "taxing authority" means any officer of the Excise and Taxation Department not below the rank of an Excise and Taxation

1 Subs. for the signs and words ", cart, animal and human agency or any other means" vide Act No. 3 of 2002. Inspector appointed under subsection (1) of section 7 of this Act and conferred upon him the powers under subsection(2) or invested with powers under subsection (3) of section 7 for carrying out the purposes of this Act.

3. Levy And Rate Of Tax :-

(1) Subject to the provisions of this Act, there shall be levied and paid to the State Government a tax on every kind of goods specified, in column (2) of ScheduleI, carried by road by means of a mechanical vehicle 1 [or cart]except railways and airways.

[(2) Such tax levied on the goods specified in ScheduleI, shall be payable for a distance of every two hundred and fifty kilometres or part thereof covered or being covered within the State and at the following rates, namely:

(a) where the distance covered or at the rates as specified in being covered does not exceeds column (3) of ScheduleI; 250 Kilometres and

(b) where the distance covered or at twice the rates as specified being covered exceeds in column (3) of ScheduleI] 250 kilometres.

(3) On every kind of goods, specified in column (2) of ScheduleII, carried by road by means of a mechanical vehicle, cart, animal and human agency or any other means, except railways and airways, at any time, on or after the 17 th day of July, 1976 but before the appointed day, there shall be deemed and always deemed to have been levied and paid to the State Government, a tax for a distance of every one hundred and fifty kilometres, or part thereof, covered within the State, and for the period mentioned in column (3) thereof and at the following rates, namely:

(a) where the distance covered does at the rates as specified in not exceed 150 kilometres. column (4) of ScheduleII;

(b) where the distance covered at twice the rates specified in exceeds 150 Kilometres but does column (4) of ScheduleII; and not

exceed 300 kilometres.

(c) where the distance covered at thrice the rates specified in exceeds 300 kilometres. column (4) of Schedule II.

1 Subs. for the sign and words ", cart, animal and human agency or any other means" vide Act No. 3 of 2002.

2. Sub-section (2) subs. vide Act No. 6 of 2005.

(4) The net weight, value, volume and species of the goods for the purpose of assessment of tax shall be determined in the manner prescribed. Explanation. The tax levied under this Act shall be in addition to any tax levied or leviable under the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (15 of 1955).

4. Mode Of Payment Of Tax :-

The tax payable under this Act shall be paid by every person in charge of the mechanical vehicle 1 [or cart] in or on which the goods are carried or the person in charge of the goods, as the case may be, in the prescribed manner, into the Government treasury or State Bank of India or to the taxing authority of the district through which the goods are carried subject to the condition that such authority shall issue him a receipt in the prescribed form, in token of having received the amount specified therein.

4A. Collection Of Tax By A Person Selling Or Causing Or Authorising To Cause Despatch Of Goods For Carriage By Road :-

(1) Notwithstanding anything to the contrary contained in section 4, 3 [a person] selling or causing or authorising to cause despatch of goods for carriage by road 4 [duly authorised by the State Government, by notification] shall, in the prescribed manner, collect the amount of tax payable under section 3 from the person in charge of the mechanical vehicle or cart in or on which the goods are to be carried or the person in charge of the goods, as the case may be, and the person making such collection shall, in the prescribed manner, make payment of the same into the Government Treasury.

(2) The person making such collection shall issue a certificate, in the prescribed manner, to the person in charge of the mechanical vehicle or cart in or on which the goods are carried or the person in charge of the goods, as the case may be, and, on the production of the certificate, no tax shall be payable under section 4 of the Act.

(3) If any person contravenes any or all of the provisions of subsections (1) and (2), the Taxing Authority shall, after giving an opportunity of being heard, by an order, in writing, direct that such

person shall pay by way of penalty not exceeding twice the amount of tax payable under subsection (1).

1 Subs. for the words ", cart or animal" vide Act No. 3 of 2002.

2 New section 4-A ins. vide Act No. 3 of 2002.

3 Subs. for the words "every person" vide Act No. 17 of 2002.

4 Ins. vide Act No. 17 of 2002.

(4) The provisions of section 11 shall mutatis mutandis apply for recovery of any amount of tax payable and/or any penalty imposed but not deposited under this section.].

5. Establishment Of Checkposts Or Barriers And Inspection Of Goods In Transit :-

(1) With a view to preventing or checking evasion of tax under this Act, the State Government may, by notification, direct the establishment of a checkpost or the erection of a barrier or both on such road or roads as may be notified.

(2) At every checkpost or barrier or at any other place when so required by an officer in charge of the checkpost or barrier or any other officer not below the rank of an Excise and Taxation Inspector, the driver or any other person in charge of the goods, mechanical vehicle 1 [****] or cart, shall stop the mechanical vehicle [****] or cart, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the aforesaid officer to examine the contents in the mechanical vehicle [****] or cart by breaking open the package or packages, if necessary, and inspect all records relating to the goods carried which are in the possession of such driver or other person in charge, who shall also furnish such other information as may be required by the aforesaid officer, and if considered, necessary, such officer may also search the goods, mechanical vehicle, [***] or cart and the driver or other person in charge of the mechanical vehicle [****] or cart of the goods.

(3) The person in charge of the goods, mechanical vehicle, [****] or cart shall keep with him the receipt in the prescribed form showing the tax paid by him under section 4 in respect of the goods being carried by him and produce on demand such receipt before an officer in charge of a checkpost or barrier or any other officer not below the rank of an Excise and Taxation Inspector checking such mechanical vehicle 2 [*****] or cart at any other place.

(4) If the person in charge of the goods or mechanical vehicle 3

[*****] or cart fails to produce the receipt as required under subsection (3), the officer in charge of the checkpoint or barrier or any other officer referred to in subsection (3), as the case may be, shall recover the tax at the place of inspection or checkpoint or barrier and issue him the receipt in the prescribed form.

1 The words " animal or animal " omitted vide Act No. 3 of 2002.

2 The sign and words ", animal" omitted vide Act No. 3 of 2002.

3 The sign and words ", animal" omitted vide Act No. 3 of 2002. (5)

If the goods on which the tax is payable under this Act, are passing through the checkpoint or the barrier falling first in the course of transit within the State, the person in charge of the goods, mechanical vehicle 1 [*****] or cart may pay the tax at such checkpoint or the barrier and obtain a receipt, in the prescribed form, against such payment.

6. Exhibition Table Of Tax And Statement Of Penalties :-

A table of the tax authorised to be taken at the office of the taxing authority or at any checkpoint or barrier, shall be exhibited, in a conspicuous place near or in such office, checkpoint or barrier, legibly written or printed in Hindi and English words and figures, to which shall be annexed, written or printed like manner, a statement of penalties for evading or refusing to pay the tax.

7. Taxing Authorities :-

(1) The State Government may, for carrying out the purposes of this Act, appoint a Commissioner and such other officer or officers to assist him as it thinks fit.

(2) The officer or officers, appointed under subsection (1), shall exercise the powers of a taxing authority or such other powers as may be conferred upon them and perform such duties as may be required by or under this Act, and have jurisdiction over such area or areas, and have such relation with one another, as may be prescribed.

(3) The Government may, instead of appointing any person under subsection (1), invest, by notification, any officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, to exercise any power under this Act and also specify therein the area in which power is to be exercised and thereupon such officer or officers shall be deemed to have been appointed under subsection (1).

(4) All persons appointed under this Act, shall be deemed to be public servants within the meaning of section 21 of the Indian

Penal Code (45 of 1860).

8. Assistance To Inspectors And Other Taxing Authorities :-

All Police Officers shall be bound to assist the Inspectors and other taxing authorities, when required, in the performance of their duties under this Act, and for that purpose, shall have the same powers which they have in the discharge of their ordinary police duties.

9. Recovery Of Tax In Case Of Refusal To Pay Or Evasion :-

(1) If the taxing authority having jurisdiction in the district or Inspector in charge of 1 The sign and words "animal" omitted vide Act No. 3 of 2002. the checkpoint or barrier, as the case may be, is satisfied that any person carrying the goods specified in the Schedules has evaded payment of tax due under this Act, or such person has not made the payment of tax on demand, he may, for reasons to be recorded in writing and after hearing the said person, order detention of the goods and also the mechanical vehicle 1 [or cart] carrying such goods for such period as may reasonably be necessary and shall allow the same to proceed, only on the owner of goods, or his representative or the driver or other person in charge of the goods, mechanical vehicle 2 [or cart] on behalf of the owner of the goods, making payment of the tax or furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of tax, in the prescribed form.

(2) In case, the person in charge of the goods or the mechanical vehicle 3 [or cart] detained under subsection (1) fails to pay the tax due or, furnish a bond referred to in subsection (1) within 24 hours of the detention of such goods, the taxing authority or the Inspector may cause the goods to be sold in the prescribed manner.

(3) The sale proceeds of such goods after defraying the expenses of sale and after deducting the tax shall be paid to the person in charge of the goods in the prescribed manner.

10. Penalties :-

(1) Whoever contravenes or abets or fails to comply with any of the provisions of this Act or any rules made thereunder, or any order or direction made under any such provision or rule, shall, in addition to the payment of tax under this Act, be liable to pay a penalty

equal to double the amount of tax or a sum of rupees one thousand, whichever is higher.

(2) Any Taxing Authority may, after affording the person concerned a reasonable opportunity of being heard, impose the penalty mentioned in subsection (1).

11. Tax And Penalty Recoverable As Arrears Of Land Revenue :-

The amount of any tax and penalty imposed under this Act, which remains unpaid after the due date shall be recoverable as arrears of land revenue.]. 1 Subs. for the sign and words ", cart or animal" vide Act No. 3 of 2002.

2 Subs. for the sign and words ", cart or animal" vide Act No. 3 of 2002.

3 Subs. for the sign and words ", cart or animal" vide Act No. 3 of 2002.

4 Existing sections 10 and 11 subs. vide Act No. 3 of 2002.

12. Appeal :-

(1) An appeal shall lie to the Appellate Authority appointed by the State Government in this behalf, against any original order passed under this Act, within sixty day of the passing of such order:

Provided that no appeal shall be entertained by such authority unless it is satisfied that the amount to tax and penalty imposed has been paid: Provided further that such authority, if satisfied that the person aggrieved is unable to make such payment, may, for reasons to be recorded in writing, entertain an appeal without such payment having been made.

(2) Save as provided in section 13, an order passed by the Appellate Authority shall be final.

13. Revision :-

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 therein and may pass such order in relation thereto as he may think fit.

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

(3) 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.

14. Refund :-

The taxing authority, either suo motu or on application made to it, shall, in the prescribed manner, refund any amount of tax or penalty, paid in excess of the amount due under this Act, to the person who paid such amount in excess:

Provided that the refund under this section shall be subject to such conditions as may be prescribed.

15. Power To Amend Schedule I :-

(1) The State Government may, by notification 1 [*****] add to or delete any goods specified in column (2) of Schedule I and amend the rate of tax specified in column (3) thereof and thereupon the said Schedule I shall stand amended accordingly: 1. The words "subject to the condition of previous publication," omitted vide Act No. 6 of 2005. Provided that the rate of tax shall not be increased at any one time by more than 50% of the rate specified in Schedule I.

(2) Every notification issued under subsection (1) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.

16. Bar Of Proceedings :-

No suit, prosecution or other legal proceedings shall lie against any person authorised to act by or under this Act or the rules made thereunder for anything done, or purporting to have been done, in good faith under this Act or the rules made thereunder.

17. Power To Make Rules :-

The State Government may, by notification in the Official Gazette, make rules consistent with this Act, for securing the levy and collection of tax and generally for carrying out the purposes of this Act.

18. Validation And Exemption :-

(1) Notwithstanding anything contained in any judgement, decree, or order of any court or other authority to the contrary, any assessment, levy or collection of any tax, on certain goods carried by road within the State (hereinafter in this section referred to as

"aforesaid tax"), made or purporting to have been made or any action taken or anything done under the provisions of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1976(14 of 1976) and the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 (10 of 1991) (hereinafter in this section referred to as "the said Acts"), at any time, on or after the 17th of July, 1976 but before the commencement of this Act, shall be deemed to be as valid and effective as if such assessment, levy or collection or action or thing had been made, taken or are done under the provisions of this Act and accordingly

(i) the aforesaid tax assessed, levied or collected or purporting to have been assessed, levied or collected under the provisions of the said Acts before the commencement of this Act shall be deemed to be and always deemed to have been validly assessed, levied or collected in accordance with law;

(ii) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority, or any decree or order directing the refund of any such aforesaid tax which has been collected;

(iii) recoveries, if any, shall be made in accordance with the provisions of the said Acts of all amounts which would have been collected thereunder as such aforesaid tax if this Act had been in force at all material times; and

(iv) anything done or any action taken (including any rule or order made, notification issued or direction given or exemption granted or penalty imposed) under the said Acts before the commencement of this Act shall be deemed always to have been validly done, taken or made in accordance with this Act.

(2) Notwithstanding anything contained in sub.section (1), any goods specified in column (2) of the ScheduleII appended to this Act shall be exempted from the aforesaid tax where such goods have been carried by road, at any time, on or after the 17th day of July, 1976 but before the commencement of this Act and the aforesaid tax or part thereof has not been collected on such goods on the grounds that no such tax or part thereof could have been levied or collected at that time.

(3) For the removal of doubts, it is hereby declared that

(a) nothing in subsection (1) shall be construed as preventing any person

(i) from questioning, in accordance with the provisions of this Act, the assessment, levy or collection of the aforesaid tax; or

(ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under this Act; and
(b) no act or omission on the part of any person, before the commencement of this Act, shall be punishable as an offence which would not have been so punishable as if this Act had not come into force.

19. Repeal And Savings :-

(1) The Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1991 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any rule, notification, order issued) under the repealed Act shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken or issued under the corresponding provisions of this Act.

SCHEDULE 1

SCHEDULE I

[See sub sections (1) and (2) of section 3]

1. Apples contained in the boxes upto 10. Kg. 50 paise per box. capacity
- 2 Apples contained in boxes of more than 10 Kg Rs. 1.00 per box. . and upto 20 Kg. capacity.
3. Apples contained in any other packing or loose 50 paise per 10 kg. or part thereof.
4. Mangoes 50 paise per 10 kg. or part thereof.
- 5 Mandrin, Sweet Oranges including Kinnu 50 paise per 10 kg. or part thereof.
- 6 Apricots, Peaches, Plums 50 paise per 10 kg. or part thereof.
7. Grapes 50 paise per 10 kg. or part thereof.
8. Bananas 50 paise per 10 kg. or part thereof.
9. Pears 50 paise per 10 kg. or part thereof.
10. All other fruits 50 paise per 10 kg. or part thereof.
11. Potatoes 25 paise per 10 kg. or part thereof.
12. All other vegetables 25 paise per 10 kg. or part thereof.
- 1[13 . Forest produce:
 - (a) Timber (Sawn, Hakries, Dimdimas, logs, Rs. 45.00 per cum Ballies and Rough Axed of All sizes.
 - (b) Khair Wood (including rots or in any Rs. 60.00 per quintal other form)
 - (c) Fuel Wood and Chil Pulpwood Rs. 10.00 per quintal.]
- 2[14. Seeds:

Seeds of all forest species like Deodar, Rs. 10.00 per 10 Kg. or Kail, Chil and Broad leaved species part thereof.]
- 3[15. Other Forest Produce:
 - (i) Bhabar Grass Rs. 5.00 per quintal
 - (ii) Bamboo, Barberies, Emblica officianale Rs. 2.00 per 10 Kg. or (Amla fruit) and Resin part thereof.
 - (iii) Diescoreca, Saussure lappa (Kuth), Rs. 4.00 per 10 Kg. or Retha. part thereof
 - (iv) Centiana Karu (Kaur), Jurinea Rs. 5.00 per 10 Kg. or Macrorephila (Dhoop) Picrothiza part thereof Karrosa (Kaur, Karu).

(v) Juglans regia (Akhrot bark and fruit), Rs. 10.00 per 10 Kg. or Viola serpens Viola odorata (Banafsha) part thereof and Chilgoza

4[(vi) Carum Carvi (Kala Zeera and Katha Rs. 30.00 per 10 Kg. (excluding Kutch) or part thereof.]

1. Item No. 13 subs. vide Not No. EXN F(1)1/94, dated 15.12.1999, published in R.H.P. Extra., dated 15.12.1999, p. 4535-4536.

2 Item No. 14 subs. vide ibid.

3 Item No. 15 subs. vide ibid.

4 Existing sub-item No. (vi) subs. vide Not. No. E

(vii) Rauwelfia Serpentina (Rauwelfia) Rs. 75.00 per 10 Kg. or part thereof.]

(viii) Marchella Esculents (Guchhi) Rs. 30 per 10 Kg. or part thereof

1[(ix) Kutch Rs. 1.70 per 10 kg. or part thereof.]

2[16. (a) Bricks Rs. 45/ per thousand.]

3[(b) Bajri Rs. 7.00 per ton.

(c) Sand Rs. 7.00 per ton.

(d) Other minerals (excluding Rs. 7.00 per ton Barytes, Shale and Rock Salt).

17. Cement 4[Rs.6.50] per bag of 50 Kg.

5[18. Brick bats Rs. 22/ per ton.]

6[19. Clinker 7[Rs. 135.00] per ton.

20. Prepared explosive, safety fuses, detonating 1[Rs. 5.00 per 10 Kg. fuses, detonating caps, detonators and or part thereof.]

propellant powder.

2[21. Tobacco in all forms, including Rs. 2.00 per kg. or Pan Masala, Pan Chatney and part thereof.] Preparations containing Tobacco or, Tobacco substitutes.

3[22. Packaged drinking water. Rs. 5.00 per 10 litres or part thereof

4[23.*****].

SCHEDULE 2

SCHEDULE II

[See sub section (3) of section 3]

Sl. No.	Particulars of the goods	Period	Rate of tax
1.	Apples contained in boxes upto 10 kg. capacity.	From 17.7.1976 onwards	50 paise per box.
2.	Apples contained in boxes of more than 10 kg. and upto 20 Kg. capacity.	From 17.7.1976 onwards	Re. 1.00 per box.
3.	Apples contained in any other packing or loose.	From 17.7.1976 onwards.	50 paise per 10 kg. or part thereof.
4.	Mangoes	(i) From 17.7.1976 to 21-8-1985 (ii) From 22.8.85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.
5.	Mandarin, Sweet Oranges including Kinnow.	(i) From 17.7.1976 to 21.8.85 (ii) From 22.8.85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.

6.	Apricots, Peaches, Plums	(i) From 17.7.1976 to 21.8.85 (ii) From 22.8.85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.
7.	Grapes	Form 29.9.76 onwards	50 paise per 10 Kg. or part thereof.
8.	Bananas	(i)From 29.9.1976 to 21.8.85 (ii)From 22.8.85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.
9.	Pears	(i)From 29.9.1976 to 21.8.85 (ii)From 22.8.85 onwards	25 paise per 10 Kg. or part thereof.50 paise per 10 Kg. or part thereof.
10.	All other fruits	From 22.8.85 onwards	50 paise per 10 Kg. or part thereof
11.	Potatoes contained in bags upto 40 Kg. capacity.	(i) From 29-.4.78 to 21.8.85(ii) From 22.8.85 to 7.4.86	50 paise per bag.Rs. 1/- per bag.
12.	12. Potatoes contained in bags of more than 40 Kg. and upto 80 Kg. capacity	(i) From 29-.4.78 to 21.8.85(ii) From 22.8.85 to 7.4.86	Rs 1/- per bag. Rs. 2/- per bag.
13.	(a) Potatoes contained in other Package or loose.	(i) From 29-.4.78 to 21.8.85 (ii) From 22.8.85 to 7.4.86	50 paise per 40 Kg. or part thereof.Rs. 1/- per 40 Kg. or part thereof.
	(b) Potatoes	From 8.4.86 onwards	25 paise per 10 Kg. or part thereof
14.	All other vegetable	From 22.8.85 onwards	25 paise per 10 Kg. or part thereof
15.	Timber: (a)Sawn, and Hakries (All sizes):		
	(i) Deodar, Sawn, Hakries, Dimdimas, rough axed (All sizes)	From 29.4.78 to 5.11.78	Rs. 50/- cum
	(ii) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khanor).	From 6.11.78 onwards	Rs. 50/- Cum.
	(iii) Kail	From 29.4.78 to 5.11.78	Rs. 40/- Cum.
	(iv)Kail Sal	From 6.11.78 onwards	Rs. 40/- Cum
	(v) Chil	From 29.4.78 onwards	Rs. 35/- Cum.
	(vi) Fir	From 29.4.78 to 5.11.78	Rs. 35/- Cum.
	vii) Fir/Spruce	From 6.11.78 onwards	Rs.30/- Cum.
	(viii) Hornbeam (Khirkee), Ash	From 6.11.78 onwards	Rs. 75/-Cum.

(b)	Logs (All sizes):		
	(i) Deodar	From 29.4.78 to 5.11.78	Rs. 35/- Cum.
	(ii) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khanor)	From 6.11.78 onwards	Rs. 35/- Cum.
	(iii) Kail	From 29.4.78 to 5.11.78	Rs. 28/- Cum.
	(iv) Kail, Sal	From 6.11.78 onwards	Rs. 28/- Cum.
	(v) Chil	From 29.4.78 onwards	Rs. 25/- Cum.
	(vi) Fir	From 29.4.78 to 5.11.78	Rs. 20/- Cum.
	(vii) Fir/Spruce	From 6.11.78 onwards	Rs. 20/- Cum.
	(viii) Hornbeam (Khirkee), Ash	From 6.11.78 onwards	Rs. 52/-Cum.
(c)	Ballies (All sizes):		
	(i) Deodar	From 29.4.78 onwards	Rs. 25/-Cum.
	(ii) Kail	From 29.4.78 to 5.11.7	Rs. 20/- Cum.
	(iii) Kail, Sal	From 6.11.78 onwards	Rs. 20/- Cum.
	(iv) Chil	From 29.4.78 onwards	Rs. 18/- Cum.
	(v) Fir	From 29.4.78 to 5.11.78	Rs. 15/- Cum.
	(vi) Fir/Spruce	From 6.11.78 onwards	Rs. 15/- Cum.
(d)	Khair:		
	(i) Chipped heartwood or billets of heartwood.	From 6.11.78 to 21- 8-85	Rs. 10/- per quintal
	(ii) Chipped heartwood or log form or roots or any other form.	(i) From 22.8.85 to 31.3.92.(ii) From 1.4.92 onwards	Rs. 50/- per quintal.Rs. 75/- per quintal.
	(iii) Khairwood with bark in billets or log form.	From 6.11.78 to 21.8.85	Rs. 5/- per quintal.
	(iv) Khairwood with bark in billets or log form or roots or any other form.	(i) From 22.8.85 to 31.3.92.(ii) From 1-4-92 onwards	Rs. 25/- per quintal.Rs. 37.50 per quintal
(e)	Fuel Wood	(i) From 6.11.78 to 21.8.85(ii) From 22.8.85 onwards	Rs. 0.75 per quintal.Rs. 10/- per quintal.
(f)	Chil Pulpwood	(i) From 6.11.78 to 21.8.85(ii) 22.8.85 onwards	Rs. 1/- per quintal.Rs. 10/- per quintal
(g)	Any other coniferous or broad leaved timber	From 6.11.78 onwards	Rs. 40/- cum.

16.	Seeds: Seeds of all forest species like Deodar, Kail, Chil and Broad leaved species	From 6-11-78 onwards	Rs. 100/- per quintal
17.	Other Forest Produce:		
	(a) Bamboo	(i) From 29.4.78 to 21.8.85 (ii) From 22.8.85 to 23.4.91 (iii) From 24.4.91 onwards	Rs. 1.50 per quintal. Rs. 5/- per quintal Rs. 10/- per quintal.
	(b) Katha	(i) From 29.4.78 to 23.4.91(ii) From 24.4.91 to 10.12.92(iii) From 11.12.92 onwards	Rs. 150 per quintal. Rs. 500/- per quintal Rs. 250/- per quintal.
	(c) Resin	(i) From 29.4.78 to 8.4. (ii) From 9.4.79 to 23.4.91 (iii) From 24.4.91 onwards	Rs. 12.50 per quintal. Nil. Rs. 20/- per quintal.
	(d) Diescorea	(i) From 29.4.78 to 21.8.85.(ii) From 22.8.85 onwards.	Rs. 14/- per quintal (Dry).Rs. 28/- per quintal.
	(e) Barberies	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 onwards	Rs. 10/- per quintal (Dry).Rs. 20/- per quintal (Dry).
	(f) Carum Carvi (Kalazeera)	(i) From 29.4.78 to 21.8.85(ii)From 22.8.85 onwards	Rs. 200/- per quintal (Dry). Rs. 400/- per quintal (dry).
	(g) Emblica officianale (Amla fruit)	(i) From 29.4.78 to 21.8.85 (ii) From 22.8.85 to 23.4.91 (iii) From 24.4.91 onwards	Rs. 2.50 per quintal (Dry).Rs. 5/- per quintal (Dry)Rs. 10/- per quintal (Dry).
	h) Centiana Karu (Kaur)	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 onwards	Rs. 25/- per quintal (Dry).Rs. 50/- per quintal (Dry)
	(i) Jurinea Macrorephila (Dhoop)	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 to 23.4.91(iii) From 24.4.91 onwards	Rs. 50/- per quintal (Dry).
	(j) Juglansregia (Akhrot bark and fruit)	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 to 23.4.91(iii) From 24.4.91 onwards	Rs. 10/- per quintal (Dry).Rs 20/- per quintal (Dry).Rs. 100/- per quintal (Dry).
	(k) Merchella esculenta (Guchhie)	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 to 25.4.89(iii) From 26.4.89 to 23.4.91(iv) From 24.4.91 to 31.5.91(v) From 1.6.91	Rs. 2000/-per quintal (Dry).Rs.4000/- per quintal (Dry)Rs.2000/- per quintal (Dry).Rs. 5000/- per quintal

		onwards	(Dry).Rs. 3000/- per quintal (Dry).
	(l) Picrothiza Karrosa (Kaur, Karu)	(i) From 29.4.78 to 21.8.85 (ii) From 22.8.85 onwards	Rs. 25/- per quintal (Dry). Rs. 50/- per quintal (Dry).
	(m) Rauwelfia serpentina (Rauwolfia)	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 to 23.4.91(iii) From 24.4.91 onwards	Rs. 250 per quinta (Dry).Rs. 500/- per quintal (Dry)Rs. 750/- per quintal (Dry).
	(n) Saussurea Lappa (Kuth)	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 onwards	Rs. 15/- per quintal (Dry).Rs. 30/- per quintal (Dry).
	(o) Terminalia Chebula (Hara fruit).	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 to 23.4.91(iii) From 24.4.91 onwards	Rs. 10/- per quintal (Dry)Rs. 20/- per quintal (Dry)Rs. 40/- per quintal (Dry).
	(p)Viola serpens Viola odorata (Banfasha)	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 onwards.	Rs. 50 per quintal (Dry).Rs. 100/- per quintal (Dry).
	(q) Reetha	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 onwards	Rs. 10/- per quintal (Dry).Rs. 40/- per quintal (Dry).
	(r) Chilgoza	(i) From 29.4.78 to 21.8.85 (ii) From 22.8.85 onwards	Rs. 75/-per quintal (Dry). Rs. 150/- per quintal (Dry).
	(s) Terminalla Belerica (Behra Fruit).	(i) From 29.4.78 to 21.8.85 (ii) From 22.8.85 to 23.4.91 (iii) From 24.4.91 onwards	Rs. 10/- per quintal (Dry).Rs. 20/- per quintal (Dry)Rs. 40/- per quintal (Dry)
	(t) Bhabar Grass	(i) From 29.4.78 to 21.8.85(ii) From 22.8.85 to 23.4.91(iii) From 24.4.91 onwards	Rs. 0.50 per quintal (Dry).Rs. 1/- per quintal (Dry)Rs. 5/- per quintal (Dry).
18.	(a) Bricks	(i) From 22.8.85 to 23.4.91 (ii) From 24.4.91 onwards	Rs. 25/- per thousand Rs. 30/- per thousand.
	(b) Lime Stone	(i) From 22.8.85 to 16.12.85(ii) From 17.12.85 to 30.4.88(iii) From 1.5.88 to 23.4.91(iv) From 24.4.91 to 31.5.91(v) From 1.6.91 onwards	Rs. 10/ per ton.Rs. 5/- per ton.Rs. 10/- per ton.Rs. 50/-per ton.Rs. 25/- per ton.
	(c) Bajri	(i) From 22.8.85 to 23.4.91(ii) From 24.4.91 to 30.10.94(iii) From 31.10.94 onwards	Rs. 5/- per ton.Rs. 10/- per ton.Rs. 5/- per ton.
	(d) Sand	(i) From 22.8.85 to 23.4.91(ii) From 24.4.91 to 30.10.94(iii) From	Rs. 5/- per ton.Rs. 10/- per ton.Rs. 5/-

		31.10.94 onwards	per ton.
	(e) Other minor minerals	(i) From 22.8.85 to 23.4.91 (ii) From 24.4.91 onwards	Rs. 5/- per ton. Rs. 10/- per ton.
19.	Cement	(i) From 22.8.85 to 30.4.88 (ii) From 1.5.88 to 23.4.91 (iii) From 24.4.91 to 30.5.94 (iv) From 31.5.94 onwards	Rs. 1/ per bag of 50 Kg. Rs. 1.50/- per bag of 50 Kg. Rs. 2/- per bag of 50 Kg. Rs. 3/- per bag of 50 Kg.
20.	Brick bats	(i) From 24.4.91 to 31.5.91 (ii) From 1.6.91 onwards	Rs. 20/- per ton. Rs. 15/- per ton.
21.	Clinker	(i) From 23.9.91 to 27.10.94 (ii) From 28.10.94 onwards	Rs. 30/- per ton. Rs. 60/- per ton.
22.	All types of yarn (excluding woollen yarn).	(i) From 31.5.94 to 31.7.94 (ii) From 1.8.94 onwards	Rs.0.75 paise per Kg. or part thereof. Rs.0.20 paise per Kg. or part thereof.
23.	Prepared explosives, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.	From 31.5.94 onwards	Rs. 5/- per Kg. or part thereof.

Note. In this Schedule the word "onwards" shall mean the period ending on the day immediately before the appointed day.