

Himachal Pradesh Taxation (On Certain Goods Carried By Road) Amendment Act, 2001

3 of 2002

[04 February 2002]

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An Act to amend the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999 (Act No. 16 of 1999). BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-second Year of the Republic of India, as follows: -

1. Short Title :-

This Act may be called the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Amendment Act, 2001.

2. Amendment Of Section 2 Act No. 16 Of 1999 :-

In section 2 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999 (hereinafter referred to as the "principal Act"), in clause (d), for the signs and words ",cart, animal and human agency or any other means", the words "or cart" shall be

substituted.

3. Amendment Of Section 3 :-

In section 3 of the principal Act, in sub-section (1), for the signs and words ",cart, animal and human agency or any other means", the words "or cart" shall be substituted.

4. Amendment Of Section 4 :-

In section 4 of the principal Act, in sub-section (1), for the signs and words ",cart" shall be substituted.

5. Insertion Of Section 4-A :-

After section 4 of the principal Act, the following new section 4-A shall be inserted, namely: -

"4-A. 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, every person selling or causing or authorising to cause despatch of goods for carriage by road shall, in the prescribed manner, collect the amount of tax payable under section 3 from the person incharge of the mechanical vehicle or cart in or on which the goods are to be carried or the person-incharge 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 sub-section (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 sub-section (1).

(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."

6. Amendment Of Section 5 :-

In section 5 of the principal Act, -

(a) in sub-section (2), the sign and word ",animal" and words "or animal" wherever occurring shall be omitted; and

(b) in sub-sections (3), (4) and (5), the sign and word ",animal" wherever occurring shall be omitted.

7. Amendment Of Section 9 :-

In section 9 of the principal Act, in sub-sections (a) and (2), for the sign and words ",cart or animal" wherever occurring, the words, or cart" shall be substituted.

8. Substitution Of Sections 10 And 11 :-

For sections 10 and 11 of the principal Act, the following shall be substituted, namely: -

9. Section 9 :-

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 sub-section (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,".

Footnote:

1. Assented To By The Governor On 4th February, 2002.