

Haryana General Sales Tax Act, 1973

20 of 1973

[05 May 1973]

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SCHEDULE 1 :- SCHEDULE F

Haryana General Sales Tax Act, 1973

20 of 1973

[05 May 1973]

CHAPTER 1 PRELIMINARY

1. Short Title, Extent And Commencement :-

- (1) This Act may be called The Haryana General Sales Tax Act, 1973
- (2) It extends to the whole of the State of Haryana.
- (3) The following provisions of this Act shall be deemed to have come into force on the dates specified against them and the remaining provisions thereof shall come into force at once:-
 - Clause (C) of section 2 -----7.9.1955
 - Clause (e) of section 2 -----27.5.1971
 - Clause (j) sub-clause (i)& (V) of section 2 -----2.2.1983

Clause (I) sub-clause (ii)& (V) of section 2 -----	2.2.1983
Clause (p) of section 2 -----	27.5.1971
Section 6 -----	27.5.1971
Section 7(bb) -----	19.10.1988
Section 9 -----	27.5.1971
Section 27 -----	1.5.1949
Section 37 -----	2.12.1954
Section 40 -----	1.3.1968
Section 49 -----	14.11.1967
Section 53 -----	1.5.1949
Entry 34 of Schedule B -----	20.5.1955

2. Definitions :-

In this Act, unless there is anything repugnant in the subject or context;

(a)"Assessing authority" means any person authorised by the State Government to make any assessment under this Act and to perform such other duties as may be required, by or under this Act;

(aa) business includes--

(i)any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and

(ii)any transaction in connection with, or incidental or ancillary to such trade, commerce, manufacture or concern;

(b)"Commissioner" means the Commissioner appointed under sub-section (1) of section 3;

(ba) contractor, means any person who executes either himself or through a sub-contractor a works contract.

(bb)contractee, means any person for whom or for whose benefit a works contract is executed.

(c) "dealer" means any person including a department of Government who carries on, whether regularly or otherwise, business, directly or otherwise, in the course of which, or incidental or ancillary thereto, whether regularly, casually, occasionally or otherwise, whether for cash, deferred payment, commission, remuneration or other valuable consideration, such person purchases, sells, supplies or distributes any goods in the State, or imports into, or exports out of, the State, any goods, irrespective of the fact that the main place of business of such person is outside

the State and where the main place of business of such person is not in the State, and includes the local manager or agent of such person in the State in respect of such business:

Provided that a person or a member of his family who sells within the State exclusively the agricultural produce grown by himself or grown on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise shall not be deemed to be a dealer.

Explanations.- For the purpose of this clause,-

(i) a co-operative society or a club or any association which carries on business for and on behalf of its members is a dealer;

(ii) a factor, a broker, a commission agent, a del credere agent, a dealers agent, an auctioneer or any other mercantile agent by whatever name called and whether of the same description as hereinbefore mentioned or not, who carry on any business as principal, agent or in any other capacity, is a dealer;

(iii) any person including a department of Government who disposes of any goods including goods as unclaimed or confiscated or as unserviceable or as scrap, surplus, old, obsolete or discarded material or waste products whether by auction or otherwise, directly or through an agent for cash or for deferred payment or for any other valuable consideration, shall be deemed to be a dealer, to the extent of such disposals, without prejudice to any liability which may accrue on account of the other provisions of this Act;

(iv) "Government" shall include the Central or any State Government;.

(d)"declared goods" shall have the meaning assigned to that expression in clause (c) of section 2 of the Central Sales Tax Act, 1956;

(e)"export" means the taking out of goods from the State to any place outside it otherwise than by way of sale in the course of Inter-State trade or commerce, or in the course of export out of the territory of India;

(f)"goods" means every kind of movable property other than newspapers, actionable claims, money, stocks and shares or securities but includes growing crops, grass, trees and things attached to or forming part of the land which are agreed to be served before sale or under the contract of sale.

(g)"goods carrier" shall include motor vehicle, vessel, boat, animal or any other means of conveyance but will exclude railway wagon, coach;

(gg)"gross turnover" means the aggregate of the amounts of sales

and purchases and parts of sales and purchases made by any dealer whether as principal, agent or in any other capacity during the given period less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of, or before, delivery thereof.

Explanation-(1) The gross turnover of any dealer in respect of transaction of forward contracts, in which goods are actually not delivered shall not be included in the gross turnover.

Explanation-(2) Any amount collected by a dealer by way of tax under this Act shall not be included in the gross turnover.

Explanation-(3) In respect of transactions covered under sub-clause (iii) of clause (j) and sub-clause (iii) of clause (1), the amount to be included in the gross turnover shall be the total sum payable by the hirer under a hire purchase agreement in order to complete the purchase of, or the acquisition of property in, the goods to which the agreement relates; and includes any sum so payable by the hirer under the hire purchase agreement by way of a deposit or other initial payment, or credited or to be credited to him under such agreement on account of any such deposit or payment, whether that sum is to be or has been paid to the owner or to any person or is to be or has been discharged by payment of money or by transfer or delivery of goods or by any other means; but does not include any sum payable as a penalty or as compensation or damages for breach of the agreement.

Explanation-(4) In case of a works contract, the gross turnover shall include the cost, freight and all other expenses in relation to the goods before the property in goods, whether as such or in any other form, passes to the contractee;

(h) "import" means the bringing or receiving of any goods in the State from any place outside it;

(hh) place of business means any place where the dealer, sells or purchases any goods, or carries on any process of manufacture of goods, and includes--

(i) the place of business of an agent or the dealer, by whatever name called,

(ii) a warehouse, godown or other place where a dealer stores his goods;

(iii) a place where a dealer keeps his books of account; and

(iv) any office or branch office of the dealer; and

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

(j) "purchase" with all its grammatical or cognate expressions,

means the acquisition of goods for cash or deferred payment or other valuable consideration otherwise than under a mortgage, hypothecation, charge or pledge and includes-

(i) transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;

(ii) transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract entered into on or after the 18th day of April, 1984.

(iii) delivery of goods on hire purchase or any system of payment by installments;

(iv) transfer of the right to use any goods except tents, kanats, chholdari, crockery, utensils, furniture and all other goods dealt with by the tent dealers as also other allied dealers for decoration and lighting purposes, for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

(v) supply by way of or as part of any service or in any other manner whatsoever of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration; and such transfer, delivery or supply of any goods shall be deemed to be a purchase of those goods by the persons to whom such transfer, delivery or supply is made.

Note[1]- Sub-clauses (i) and (v) shall be deemed to have come into force on the 2nd day of Feb., 1983.

[Note 2]- Sub-clause (ii), and sub-clause (iv) so far as it relates to the goods, namely, shuttering material (used in construction of buildings), tents, kanats, chholdari, crockery, utensils, furniture, and all other goods dealt with by the tent dealer as also other allied dealers for decoration and lighting purposes, electricity meters and water meters, shall come into force with effect from the 1st day of April, 1987.

Provided that a dealer, who has charged tax or has made use of authority of his registration certificate under this Act or the Central Sales Tax Act, 1956, during the period from 18th day of April, 1984 to 31st day of March, 1987, shall be liable to pay tax to the extent of charging of tax or tax on the goods purchased on the authority of his registration certificates and used in the execution of the works contract, as the case may be, and for this purpose sub-clause (ii) and subclause (iv) shall be deemed to have come into force with effect from the 18th day of April, 1984.

[Note 3]- A purchase falling under sub-clause (ii) shall be deemed to have taken place within the State if the goods involved in the execution of a works contract are within the State at the time of their use in the execution of the works contract.

[Note 4]- A purchase falling under sub-clause (iv) shall be deemed to have taken place within the State if the goods in respect of which right to use has been transferred are within the State at the time of their use.

(k)"registered" means registered under this Act;

(l)"sale" means any transfer of property in goods for cash or deferred payment or other valuable consideration and includes-

(i) transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;

(ii) transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract entered into on or after the 18th day of April, 1984.

(iii) delivery of goods on hire purchase or any system of payment by installments;

(iv) transfer of the right to use any goods except tents, kanats, chholdari, crockery, utensils, furniture and all other goods dealt with by the tent dealers as also other allied dealers for decoration and lighting purposes for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

(v) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service, is for cash, deferred payment or other valuable consideration; and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply to a person to whom such transfer, delivery or supply is made but does not include a mortgage, hypothecation, charge or pledge.

[Note1].- Sub-clauses(i) and (v) shall be deemed to have come into force on the 2nd day of Feb., 1983.

[Note 2]--Sub-clause (ii), and sub-clause (iv) so far as it relates to the goods, namely, shuttering material (used in construction of buildings), tents, kanats, chholdari, crockery, utensils, furniture, and all other goods dealt with by the tent dealer as also other allied dealers for decoration and lighting purposes, electricity meters and water meters, shall come into force with effect from the 1st day of

April, 1987 Provided that a dealer, who has charged tax or has made use of authority of his registration certificates under this Act or the Central Sales Tax Act, 1956, during the period from 18th day of April, 1984 to 31st day of March, 1987, shall be liable to pay tax to the extent of charging of tax or tax on the goods purchased on the authority of his registration certificates and used in the execution of the works contract, as the case may be, and for this purpose sub-clause (ii) and subclause (iv) shall be deemed to have come into force with effect from the 18th day of April, 1984.

[Note 3]- A sale falling under sub-clause (ii) shall be deemed to have taken place within the State if the goods involved in the execution of a works contract are within the State at the time of their use in the execution of the works contract.

[Note 4]- A sale falling under sub-clause (iv) shall be deemed to have taken place within the State if the goods in respect of which right to use has been transferred are within the State at the time of their use.

(m)"Schedule" means a Schedule appended to this Act subject to the conditions and exceptions specified therein;

(mm) silk fabrics means all varieties of fabrics manufactured either wholly or partly from silk and includes embroidery in pieces, in strips or in motifs; but does not include any fabrics on which duty of excise is leviable under the Additional Duties of Excise (Goods of special importance) Act, 1957 (Parliament Act 58 of 1957).

(n)"State" means the State of Haryana;

(o)"Tribunal" means the Tribunal constituted under section 4;

(p)" taxable turnover" means that part of a dealers gross turnover which remains after allowing deductions under section 27 of the Act;

Explanations.-

(1) The turnover of any dealer in respect of transactions of forward contracts, in which goods are actually not delivered, shall not be included in the turnover.

(2) The proceeds of sale of any goods on the purchase of which tax is leviable under this Act or the purchase value of any goods on the sale of which tax is leviable under this Act, shall not be included in the turnover.

(3) Any amount collected by a dealer by way of tax under this Act shall not be included in the turnover;

(4)In respect of transactions covered under sub-clause (iii) of clause(j) and subclause (iii) of clause(1), the amount to be included in the turnover shall be the total sum payable by the hirer under a

hire purchase agreement in order to complete the purchase of, or the acquisition of property in, the goods to which the agreement relates; and includes any sum so payable by the hirer under the hire purchase agreement by way of a deposit or other initial payment, or credited or to be credited to him under such agreement on account of any such deposit or payment, whether that sum is to be or has been paid to the owner or to any person or is to be or has been discharged by payment of money or by transfer or delivery of goods or by any other means; but does not include any sum payable as a penalty or as compensation or damages for breach of the agreement.

(5) In case of a works contract, the turnover shall include the cost, freight and all other expenses in relation to the goods before the property in goods, whether as such or in any other form, passes to the contractee.

(6) The purchase of barley or of goods used in the manufacture of guar gum, scientific goods, utensils and metal handicrafts shall not form part of the turnover of a dealer for the period he is entitled to purchase the goods on the authority of his certificate of registration without payment of sales tax under section 24; provided these are used exclusively for the specified purposes.

(pa) works contract, means any agreement for executing for cash, deferred payment or other valuable consideration--

(i) the construction, fitting, improvement or repair of any building, road, wall, bridge, embankment, dam or other immovable property; or

(ii) the assembling, fabrication, installation, repair, fitting out, altering, ornamenting, blending, finishing, improving processing, treating or adapting any immovable property whether attached to any immovable property or not; and includes a sub-contract for executing the whole or any part of such work;

(q) "year" means the financial year.

CHAPTER 2 TAXING AUTHORITIES AND TRIBUNAL

3. Taxing Authorities :-

(1) For carrying out the purposes of this Act, the State Government may appoint a person to be the Commissioner and such other persons to assist him as it thinks fit.

(2) The Commissioner shall have jurisdiction over the whole of the State and shall exercise all the powers conferred and perform all the duties imposed on the Commissioner, by or under this Act.

(3) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

4. Constitution Of Tribunal :-

(a) The State Government may constitute one or more Tribunals, with effect from such date as may be notified by the State Government, to be called the Haryana Sales Tax Tribunal consisting of one or more members as the State Government may appoint for the purpose of performing such functions and exercising such powers as may be assigned to, or conferred on the Tribunal by or under this Act;

(b) The State Government shall appoint one of the members of each Tribunal to be the Chairman;

(c) The functions of the Tribunal may be discharged by any of the members sitting either singly or in Benches of two or more members, as may be determined by the Chairman;

(d) If the members of a Bench are divided over some matter, the decision shall be the decision of the majority, if there be a majority, but if the members are equally divided they shall state the point or points on which they differ, and the case shall be referred by the Chairman of the Tribunal for hearing on such point or points to more members of the Tribunal; and such point or points shall be decided according to the decision of majority of the members of the Tribunal, who heard the case including those who first heard it:

Provided that if at any time the Tribunal consists of only two members, the decision of the Tribunal shall be that of the Chairman in such cases;

(e) In the event of the State Government constituting more Tribunals than one, the State Government shall, by notification, define the local limits of jurisdiction of each Tribunal and where an appeal, application or revision pending before a Tribunal relates to the local limits of an area, which as a result of the issue of such a notification, falls within the jurisdiction of another Tribunal, such appeal, application or revision shall stand transferred and be heard and decided by the Tribunal;

(f) If the Tribunals differ on some issue, then the issue shall be decided by the joint sitting of both the Tribunals and the majority decision shall be the decision. But if the members are equally divided, the decision of the Senior Chairman shall be the decision on the said point of law.

Explanation- For the purposes of clause (f) of sub-section (1) of

section 4, the Senior Chairman amongst the Chairman of different Tribunals shall be the one who is senior in his cadre, if they are of the same rank or the one who is senior in status.

(2) The Headquarters of a Tribunal shall be at such place as the State Government may, by notification, specify

(3) A person shall not be qualified for appointment as member of a Tribunal unless he is or has been--

(i) A Financial Commissioner; or

(ii) a Commissioner of a Division or Secretary to the State Government in the rank of Commissioner; or

(iii) a judge of a High Court.

(4) The term of the office of a retired person who is appointed as member of a Tribunal shall be three years:

Provided that the State Government may, by order, extend such term by one year.

(5) Subject to the provisions of the rules relating to re-employment of retired persons for the time being in force in the State, a retired person who is appointed as member of a Tribunal, shall be entitled to such salary and allowances and shall be governed by such other conditions of service, as may be prescribed:

Provided that nothing in such rules shall preclude the payment of a lower salary than that permitted therein.

(6) A member of a Tribunal may be removed from his office by the State Government, if he--

(a) is adjudged as an insolvent; or

(b) takes up any employment besides the duties of his office; or

(c) is guilty of any misconduct; or

(d) is, in the opinion of the State Government, unable to continue in office by reason of infirmity of mind or body or for any other reason to be stated in writing :

Provided that, before taking action under this sub-section, the member shall be afforded a reasonable opportunity of making a representation against the proposed action and such representation, if made, shall be taken into consideration.

(7) A member of a Tribunal may, at any time, by writing under his hand addressed to the State Government, resign his office, but his resignation shall take effect from the date on which it is accepted.

(8) A vacancy in the membership of a Tribunal shall be filled by the State Government as soon as practicable.

(9) Subject to such conditions and limitations, as may be prescribed, a Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person ordered

to pay the same as arrears of land revenue.

(10) A Tribunal shall with the previous sanction of the State Government make regulations, consistent with the provisions of this Act and the rules made thereunder, for the purpose of regulating its procedure and the disposal of its business.

(11) All regulations made under sub-section (10) shall be published by the State Government in Official Gazette.

5. Indemnity :-

(1) All persons appointed under sub-section (1) of section 3 and subsection (1) of section 4 shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860.

(2) No suit, prosecution or other legal proceedings shall lie against any officer or servant of the State Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

CHAPTER 3 INCIDENCE AND LEVY OF TAX

6. Incidence Of Taxation :-

(1) Subject to the provisions of section 15 and 27 of this Act , every dealer whose gross turnover during the year immediately preceding the 27th day of May, 1971, exceeded the taxable quantum, shall from the 27th day of May, 1971 and every other dealer shall, on the expiry of thirty days after the date on which his gross turnover first exceeds the taxable quantum, be liable to pay tax under this Act on the sale or purchase of goods by him in the State at the stage hereinafter provided,--

(a) on declared goods at the stage specified under section 17;

(b) on goods notified under section 18 at the stage specified therein;"

"(ba) on goods specified in Schedule C at the stage and subject to the conditions indicated therein;"

(c) on all other goods at the stage of,--

(i) last sale when the goods are sold to any person other than a registered dealer who furnishes declaration as specified under section 27 or as notified under section 13 or as prescribed under section 13B of this Act;

(ii) last purchase in all other cases except when the purchase is made on payment of tax Provided that this sub-section shall not apply to a dealer who deals exclusively in goods specified in

Schedule B or who executes a sub-contract with a contractor who is liable to pay tax in respect of the works contract of which the sub-contract is a part :

Provided further that in the case of a dealer,--

(a) who imports any goods for sale or for use in manufacturing or processing any goods for sale, the liability to pay tax shall commence from the date on which he imports such goods;

(b) who manufactures or processes any goods for sale, the liability to pay tax shall commence, from the date on which his gross turnover, during any year, first exceeds the taxable quantum;

(c) who exports any goods purchased within the State, the liability to pay tax shall commence from the date on which he purchases such goods;

(d) who deals in declared goods, the liability to pay tax shall commence from the date on which his gross turnover of such goods exceeds the taxable quantum;

(e) who deals in foreign liquor (Indian made foreign liquor and foreign liquor), the liability to pay tax shall commence from the date on which he deals in such goods;

(f) who deals in textiles exclusively, the liability to pay tax shall commence from the date on which the sales of goods other than those specified in Schedule B exceeds rupees one lac in year;

(g) who is a contractor doing the work of construction, fitting, improvement or repair of any building, road, wall, bridge, embankment, dam or other immovable property and has not charged tax or has not made use of the authority of his registration certificate under this Act or the Central Sales Tax Act, 1956, during the period from first day of April, 1987 to 31st day of March, 1989, shall not be liable to pay tax under this Act during aforesaid period on the goods involved in the execution of works contract.

(h) who transfer the right to use tents, kanats, chholdari, crockery, utensils, furniture and all other goods for decoration and lighting purposes, and has not charged tax or has not made use of the authority of his registration certificate under this Act or the Central Sales Tax Act, 1956, during the period from 1st day of April, 1987 to 31st day of March, 1989 and opts for the payment of lump sum as may be prescribed, in lieu of sales tax; shall not be liable to pay tax under this Act during the aforesaid period and his liability to pay tax under this Act on the transfer of right to use any goods for cash, deferred payment or other valuable consideration shall commence from 1st day of April, 1989 and remain in force upto 31st March, 1995.

(3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until the expiry of three consecutive years during each of which his gross turnover has failed to exceed the taxable quantum and such further period after the date of such expiry, as may be prescribed, and on the expiry of this latter period his liability to pay tax shall cease.

(4) Every dealer, whose liability to pay tax has ceased under the provisions of sub-section (3), shall again be liable to pay tax under this Act in accordance with the provisions of sub-section (1)*. [*Substituted by H.A.No.7 of 1996; previously sub-section (2)]

(5) Notwithstanding anything to the contrary contained in this Act or any other law or judgement or order of any court or authority in respect of cases relating to assessments for the period from the 7th September, 1955 upto the commencement of this Act, every dealer who was assessed under the Punjab General Sales Tax, 1948 shall be deemed to have been assessed under this Act as if this Act was in force during the said period.

6A. Levy Of Tax On Retail Price :- (1) Notwithstanding anything contained in any other provision of this Act or the rules made thereunder, tax on sale of goods specified in column 2 of Schedule F shall be levied and collected on the retail sale price of such goods abated by the rate specified in column 3 at the tax rate specified in column 4 when such goods are sold for the first time in the State by a dealer liable to pay tax under this Act: Provided that no sale of such goods at a subsequent stage shall be exempted from tax under this Act unless the dealer effecting the sale at such subsequent stage furnishes to the assessing authority in the prescribed form and manner a true and correct certificate duly filled in and signed by the registered dealer from whom the goods are purchased to the effect that the tax on such goods has been paid to the State at the first stage.

(2) The goods specified in Schedule F shall be those in relation to which it is required, under the provisions of the Standards of Weights and Measures Act, 1976 (60 of 1976) or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price of such goods.

(3) The Government may, for the purpose of fixing the rate of abatement under sub-section (1), take into account the amount of sales tax and other local taxes, if any, payable on such goods."

7. Taxable Quantum :-

In this Act, the expression "taxable quantum" means,--

(a) in relation to any dealer who imports for sale or use in manufacturing or processing any goods in Haryana. . . Nil,

(b) in relation to any dealer who exports any goods. . . Nil,

(ba) Omitted.

(bb) in relation to any dealer who runs a brick kiln, Nil Note- Clause

(bb) shall be deemed to have been inserted with effect from the 19th day of October, 1988;

(bc) in relation to any dealer who extracts or process deals in minerals including crushed, cut broken into pieces and pulverised minerals Nil

(b d) in relation to any dealer who deals in lottery tickets..... Nil

(c) in relation to any dealer who himself manufacturers or produces any goods for sale. . . [Rs. 1,00,000]

(d) in relation to any dealer who runs a hotel, restaurant, or other similar establishment wherein Indian food preparations, including tea, are served. . [Rs.1,00,000]

(e) in relation to any particular classes of dealers not falling within clauses (a), (b), (c) and

(d). . . Such sum as may be prescribed; or

(f) in relation to any other dealer. [Rs.5,00,000]

8. Liability Of Dealer Liable To Pay Tax Under Cst, 1956 (Parliament Act No. 74 Of 1956) :-

A dealer liable to pay tax under the Central Sales Tax Act, 1956 (Parliament Act 74 of 1956), who is not liable to pay tax under section 6 shall nevertheless be liable to pay tax under this Act on any sale or purchase made by him inside the State:

Provided that nothing herein contained shall apply to a dealer who deals exclusively in goods specified in Schedule B.

9. Omitted :-

10. Liability To Pay Tax On Stock In Certain Cases :-

Should the certificate of registration of a dealer be cancelled under any provision of this Act, he, save when his business is transferred to some one else, and notwithstanding anything contained in clause (j) of section 2 but subject to provisions of section 17, shall be liable to pay tax on goods purchased by him in the State after registration, and remaining unsold at the time of cancellation of certificate at a rate leviable for the sale of such goods.

11. Liability Of Partitioned Hindu Family, Dissolved Firm Etc.

Of Tax :-

(1) Where a dealer is an undivided Hindu family, firm, or other association of persons, and such family, firm or association is partitioned, dissolved or disrupted, as the case may be, -

(a) the tax payable under this Act by such family, firm or association of persons for the period upto the date of such partition, dissolution or disruption may be assessed as if no such partition, dissolution or disruption had taken place and all the provisions of this Act shall apply accordingly; and

(b) every person who was at the time of such partition, dissolution, disruption a member or partner of an undivided Hindu family or association of persons shall, notwithstanding such partition, dissolution or disruption, be liable severally and jointly for the payment of the tax including interest and penalty, if any, payable under this Act by such family, firm or association of persons, whether assessment is made prior to or after such partition, dissolution or disruption.

(2) Where the registration certificate of a dealer is cancelled under this Act in any case, other than that of a partition of undivided Hindu family or dissolution or disruption of a firm or association of persons, the tax payable under this Act by such dealer for the period upto the date of cancellation of the registration certificate may be assessed on such dealer as if no such cancellation had taken place and all the provisions of this Act shall apply accordingly.

(3) If the business carried on by the dealer is discontinued after his death, his legal heirs or representatives shall be liable to pay out of the estate of the deceased, to the extent the estate is capable of meeting the liability on account of tax, interest or penalty, if any, due from the dealer under the Act, whether such tax, interest or penalty has been assessed before his death but has remained unpaid, or is assessed after his death.

Explanation. --Notwithstanding any judgement, decree or order of any court or other authority to the contrary, for the purpose of this section, the words "assessed" and "assessment" shall include "re-assessed" and "re-assessment", respectively.

12. No Tax Payable In Case Of Inter State Trade, Etc :-

Notwithstanding anything contained in this Act, a tax on the sale or purchase of goods shall not be imposed under this Act,--

(i) where such sale or purchase takes place outside the State;

(ii) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India; or

(iii) where such sale or purchase takes place in the course of inter State trade or commerce.

13. Power To Exempt :-

(1) The State Government, if satisfied that it is necessary or expedient so to do in the interest of cottage industries or rural tiny industries, may, by notification, exempt any class of co-operative societies, rural tiny industrial units or persons from the payment of tax under this Act, on the purchase or sale of any goods subject to such conditions as may be specified in such notification.

(2) Where a notification under sub-section (1) has been issued by the State Government, --

(a) a registered dealer shall not be entitled to charge tax on the sale made to such societies, industrial units or persons;

(b) such sales shall not be included in the taxable turnover of such registered dealer notwithstanding anything to the contrary contained in section 27;

(c) a registered dealer shall be entitled to deduct from his taxable turnover the purchase value of goods specified in Schedule C to the extent such goods are sold by him to such societies, industrial units or persons notwithstanding anything contained in section 27.

Explanation. --For the purposes of this section, "rural tiny industrial unit" means an industrial unit set up in a rural area, after coming into force of the Haryana General Sales Tax (Amendment) Act, 1979, whose capital investment on machinery and equipment does not exceed one lakh rupees.

13A. Power To Exempt Certain Dealers Or Goods :- The State Government may by notification exempt from levy Of tax any class of dealers or class of goods, in respect of transaction covered under sub-clause(ii) and (iv) of clause (j) and sub-clause(ii) and (iv) of clause (1) of section 2, subject to such conditions as may be specified in the notification.

13B. Power To Exempt Certain Class Of Industries :- The State Government may, if satisfied that it is necessary or expedient so to do in the interest of industrial development of the State, exempt such class of industries from the payment of tax, for such period either prospectively or retrospectively and subject to such

conditions as may be prescribed."

14. Burden Of Proof :-

The burden of proving that any purchase, sale, import or export effected by any person as principal, agent or in any other capacity is not liable to tax under this Act shall be on such person.

(2) Omitted

15. Rate Of Tax :-

(1) Subject to the provisions of this Act, there shall be levied on the taxable turnover of a dealer a tax, at such rates, not exceeding,--

(a) twenty five paise in a rupee in the case of goods specified in Schedule A as the State Government may, by notification, direct subject to the condition and restrictions as it may impose in this behalf; and

(b) twelve paise in a rupee in the case of other goods, as the State Government by notification, direct, subject to the conditions and restrictions, as it may impose in this behalf.

Provided that

(i) in the case of goods specified in Schedule B and subject to the conditions and exceptions, if any, set out against the corresponding entry, rate of tax shall be nil;

(ii) in the case of declared goods, the rate of tax shall, unless a lower rate is fixed by the State Government by notification, be four paise in a rupee.

(iii) in the case of rice procured out of paddy on the purchase of which a tax has been levied inside the State, tax leviable on such rice shall be reduced by the amount of tax levied on such paddy.

(iv) in the case of glass-sheets where the dealer has charged tax at the rate in terms of clause (b) of sub-section (1), during the period commencing from the 5th day of May, 1973 and ending with the commencement of the Haryana General Sales Tax Act (Fourth Amendment and Validation) Act, 1986, he shall not be liable to pay tax at the enhanced rate.

(v) Omitted

(vi) Omitted

(vii) Omitted

(2) Notwithstanding anything contained in this Act, there shall be levied, charged and paid on the taxable turnover of a dealer a tax at the rate of ten paise in a rupee in the case of monoblock pumping sets for the period from the 1st September, 1966 to the

31 st December, 1968 *[and thereafter 1 st January, 1969 to the 16 th November, 1976, at the rate of six paise in a rupee; and from 17 th November, 1976 to the 31 st August, 1981, at the rate of seven paise in a rupee.

(3)The State Government may, by notification, levy, subject to such restrictions and conditions, as may be specified, lower rate of tax on certain goods in respect of any class of dealers :

Provided that if the dealer, availing of the lower rate of tax, violates any of the conditions or restrictions imposed, the Commissioner or any other person appointed to assist him under sub-section (1) of section 3 of the Act, may, after affording the dealer a reasonable opportunity of being heard, impose a penalty, in addition to the tax payable by him, had the lower rate not been notified, which may extend to one and half times the tax which would have been payable had no lower rate of tax been notified.

15A. Reduction Of Refund Of Tax In Certain Cases :-

(1) Subject to the provisions of clause

(iii) of proviso to sub-section (1) of section 15, the amount of tax paid or payable under this Act on the goods (except those specified in schedule E) used in manufacture or processing by a dealer during a given period (hereinafter referred to as input tax) producing goods including bye-products and waste products (hereinafter referred to collectively as manufactured goods) shall be reduced from the tax paid or payable by him under this Act or the Central Sales Tax Act, 1956 (Act 74 of 1956), on the sale made by him during that period, of manufactured goods (hereinafter referred to as the output tax liability), in full, or in part as may be calculated by multiplying the input tax with a fraction, computed by such formula, applicable in such circumstances and subject to such conditions and restrictions, as the State Government may, by notification, in the Official Gazette, taking into consideration the taxability and the manner of disposal of the manufactured goods, specify. Different formulae for computing the fraction and different conditions and restrictions for being entitled to reduction or refund of tax under this provision may be specified in different circumstances or for different class of dealers or for different goods or class of goods, used in manufacture or produced. If the input tax credit which is the amount of input tax multiplied by the fraction computed by the given formula exceeds the output tax liability for any period, then the excess amount, subject to a ceiling as the State Government may, by notification, in the Official Gazette,

impose, can, at his option, be carried forward by the dealer to the next period or may be claimed as refund by him.

(2) The assessing authority may, before reducing or refunding any amount under this section, call for such evidence in proof of payment of tax as, in his opinion, is necessary.

(3) Where the manufactured goods are sent on consignment transfer out of the State for sale or disposed of in any manner other than by way of sale, the value of such goods shall be taken as the price at which such goods are ordinarily sold; and where the manufactured goods are sent on consignment transfer out of the State for captive consumption, the value of such goods shall be taken as the cost of production of such goods or the value shown in the consignment, transfer note or Challan or any other similar document, whichever is higher."

16. Levy Of Surcharge :-

Omitted.

17. Tax On Declared Goods :-

Tax on declared goods shall be leviable and payable at the stage of sale or purchase, as the case may be, and under the circumstances specified against such goods in Schedule D:

Provided that where the goods have not been subjected to tax at any of the stages of sale or purchase specified in Schedule D, the tax shall be levied on and paid by a dealer liable to pay tax under this Act at the stage of last purchase of such goods by him:

Provided further that the tax under this section shall be levied, charged and paid after providing deductions admissible under section 27 of this Act.

18. Tax At First Stage Of Sale :-

The State Government may, by notification, direct that in respect of such goods, other than the goods specified in Schedules C and D, and with effect from such date, as may be specified in the notification, the tax under section 15 shall be levied at the first stage of sale thereof, subject to the conditions and restrictions as the State Government may specify in this behalf, and on the issue of such notification the tax on such goods shall be levied accordingly

Provided that no purchase or sale of such goods at a subsequent stage shall be exempt from tax under this Act unless the dealer effecting the purchase or sale of the goods at such subsequent

stage furnishes to the assessing authority in the prescribed form and manner a certificate duly filled in and signed by the registered dealer from whom the goods were purchased to the effect that the tax on such goods has been paid at the first stage of sale."

Explanation. -For the purpose of this sub-section, the first stage of sale in respect of any goods and in relation to any class of dealers shall be such as may be specified by the State Government in the notification.

CHAPTER 4 REGISTRATION OF DEALERS

19. Compulsory Registration :-

(1) Every dealer liable to pay tax under this Act shall make an application for registration within such time, in such form and manner and to such authority, alongwith such fees not more than fifty rupees, as may be prescribed.

(2) If the prescribed authority is satisfied that the applicant is a bonafide dealer and the application for registration made by him is in order, he shall, subject to the provisions of section 23 of this Act, grant him a certificate of registration in the prescribed form. Such certificate of registration shall be valid from such date, as may be prescribed.

(3) Where a dealer manufactures or processes any goods for sale, the prescribed authority shall in the certificate of registration specify--

(a) the container and packing material; and

(b) the goods for use in manufacturing or processing of goods.

(4) A certificate issued under sub-section (2) shall be renewed after such period, and on payment of such fees not exceeding one hundred rupees as may be prescribed. The registered dealer shall make an application for renewal in such manner, within such time to such authority, as may be prescribed.

(5) A certificate issued under sub-section (2), shall be valid up to such period as may be prescribed.

Provided that if an application for the renewal of a registration certificate is made within the prescribed time the holder of the registration certificate shall be deemed to be in possession of a valid registration certificate until the registration certificate is renewed or until he is informed that the renewal of the registration certificate has been refused.

(6) The certificate of registration issued before the commencement of this Act shall remain valid till the application for renewal of the registration certificate is decided by the prescribed authority or the

renewal of registration certificate is refused. Such an application for renewal shall be made within a period of thirty days from the date of publication of the Rules made under this Act in the manner specified in sub-section (4).

(6A) The prescribed authority shall, before renewing the certificate under sub-section (4) or sub-section (6), replace the same by a fresh certificate in the prescribed form.

(7) The Commissioner may, from time to time, by order, amend or cancel any certificate of registration-

(a) on information furnished under section 58;

(b) if the dealer has violated any provision of this Act or the rules made thereunder; or

(c) for any other sufficient cause including misuse of the certificate or cessation of liability to payment of tax under this Act :

Provided that no order affecting any person adversely shall be made under this subsection without affording him a reasonable opportunity of being heard.

(8) When--

(a) any business, in respect of which certificate has been granted, has been discontinued or transferred;

(b) the gross turnover of any such business during each of three consecutive years fails to exceed the taxable quantum; or

(c) the certificate of registration granted under the Central Sales Tax Act, 1956, to a dealer liable to pay tax by virtue of the provisions of section 8, but who is not otherwise liable to pay tax under section 6, has been cancelled; the Commissioner shall cancel the certificate of registration and the cancellation shall come into force after the expiry of such period, as may be prescribed.

20. Voluntary Registration :-

(1) Any dealer, excepting one dealing exclusively in goods specified in Schedule B, whose gross turnover during a year exceeds fifteen thousand rupees may, notwithstanding that he may not be liable to pay tax under section 6, apply for registration, in such form and manner, and to such authority alongwith such fee not exceeding fifty rupees, as may be prescribed.

(2) The provisions of sub-sections (2), (4), (5) and (6) and clause (a) of sub-section (7) of section 19 shall apply in respect of registration under this section.

(3) Every dealer who has been registered upon application made under this section shall, so long as his registration remains in force,

be liable to pay tax under this Act, whether his gross turnover exceeds the taxable quantum or not.

(4) Subject to the provisions of sub-section (2), the registration of a dealer under this section shall remain in force for a period of not less than three years and shall be in force thereafter unless cancelled under the provisions of this Act :

Provided that if, during the period his registration certificate remains in force, the turnover of the dealer exceeds the taxable quantum his registration shall be regulated by the provisions of section 19.

(5) Subject to the provisions of sub-section (4), a dealer registered under this section may apply in the prescribed manner, not less than six months before the end of a year, to the authority which granted him the certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 6, cancel the registration accordingly.

21. Provisional Registration :-

(1) Any person intending to establish a business in the State for the purpose of manufacturing goods of value exceeding ten thousand rupees a year for sale may, notwithstanding that he is not liable to registration under section 19, make an application to the assessing authority for provisional registration under this Act in such form and manner, along with such fee not exceeding fifty rupees, as may be prescribed.

(2) If the assessing authority, after making such inquiry as it may consider necessary, is satisfied as to the bonafide intention of the person making the application, it may grant a provisional certificate of registration in such form and on such conditions, as may be prescribed.

(3) Every person who has been granted a provisional certificate of registration under this section shall, so long as such certificate is in force, be liable to pay tax under this Act.

(4) A provisional certificate of registration granted under this section shall be in force for such period as may be specified therein or until a certificate under section 19 is granted and the provisions of sub-section (6) of section 19 shall, so far as may be, apply to any such provisional certificate of registration :

Provided that the assessing authority may, on an application made

in this behalf accompanied by a fee, not exceeding fifty rupees, as may be prescribed, for reasons to be recorded in writing, extend the period specified in the certificate of registration.

(5) If a person, who has been granted a provisional certificate of registration under this section, fails to establish the business within the period specified in the provisional certificate of registration or fails to comply with any of the conditions specified therein, he shall be liable, by order of the assessing authority, to pay a penalty equivalent to one and a half times of the amount of tax which would have been payable by him in respect of all the purchases of goods made by him within the period specified in the certificate as if he had not been registered under this section.

22. Transfer Of Business :-

Where a dealer registered or liable to pay tax under this Act,--

(i) dies or

(ii) transfers or otherwise disposes of his business in whole or in part, or

(iii) effects any change in the ownership of his business in consequence of which he is succeeded in the business or part thereof by any other person and such successor in business carries on such business either in its old name or in some other name, such successor shall for all the purposes of this Act be deemed to be and to have always been registered as if the certificate of registration of such dealer had initially been granted to the successor; and he shall be liable to discharge the liabilities of such dealer. The successor shall, on application to the prescribed authority be entitled to have the registration certificate amended accordingly.

23. Security From Certain Class Of Dealers :-

(1) Where it appears to the authority to whom an application is made under section 19 or section 20 or section 21 to be necessary so to do for the proper realisation of the tax payable or for the proper custody and use of the forms referred to in section 27, he may, by an order in writing and for reasons to be recorded therein, impose as a condition for the issue of a certificate of registration, a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified, for all or any of the purposes of this Act.

(2) Where it appears to the Commissioner or any other person appointed to assist him under sub-section (1) of section 3 to be

necessary so to do for the proper realisation of tax payable under this Act or for the proper custody and use of the forms referred to in section 27, he may, at any time while such certificate is in force, by an order in writing and for reasons to be recorded therein, require the dealer, to whom the certificate has been granted, to furnish within such time as may be specified in the order and in the prescribed manner such security or, if the dealer has already furnished and security in pursuance of an order under this sub-section or sub-section (1), such additional security, as may be specified in the order, for all or any of the aforesaid purposes.

(3) No dealer shall be required to furnish a security under sub-section (1) or sub-section (2) by the authority referred to therein, unless he has been given a reasonable opportunity of being heard and the amount of security that may be required to be furnished by any dealer under either of the aforesaid sub-sections or the aggregate of the amount of such security and the amount of additional security that may be required to be furnished by any dealer under sub-section (2), shall in no case exceed the tax payable, in accordance with the estimate of such authority, on the turnover of the dealer for the year in which such security or, as the case may be, additional security is required to be furnished.

(4) Where the security furnished by a dealer under sub-section (1) or sub-section (2) is in the form of a surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the authority granting the certificate of registration and shall within ninety days of such occurrence furnish a fresh surety bond or furnish in the prescribed manner other security for the amount of the bond.

(5) The Commissioner or any person appointed to assist him under sub-section (1) of section 3 may, by order and for good and sufficient cause, forfeit the whole or any part of the security furnished by a dealer--

(a) for realising any amount payable by the dealer under this Act; or

(b) if the dealer is found to have misused any of the forms referred to in section 27 or to have failed to keep them in proper custody :
Provided that no order shall be passed under this sub-section without giving the dealer a reasonable opportunity of being heard.

(6) Where by reason of an order under sub-section (5), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time, as may be

prescribed.

(7) If a dealer fails to comply with an order under sub-section (1) or sub-section (2) or with the provisions of sub-section (4) or sub-section (6), the Commissioner or any person appointed to assist him under sub-section (1) of section 3, may, after affording the dealer a reasonable opportunity by being heard, order--

(i) that the forms referred to in section 27 shall not be issued to him until the dealer has complied with such orders or such provisions, as the case may be, or

(ii) the rejection of the application for registration, or if the dealer is already registered under this Act, cancellation of his registration certificate, as the case may be. In the event of rejection of application for registration, or cancellation of the certificate of registration, as the case may be, the dealer shall be deemed to have failed to apply for registration for the purposes of sub-section (1) of section 29.

24. Omitted :-

CHAPTER 5 RETURNS, ASSESSMENT REASSESSMENT AND COLLECTION

25. Submission Of Returns And Payment Of Tax :-

(1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals, as may be prescribed.

(2) Such dealer as may be required so to do by the assessing authority by notice served in the prescribed manner, and a dealer who has applied for the grant of registration certificate and no final decision in that behalf has been taken, and every registered dealer shall furnish such correct returns by such dates and to such authority, as may be prescribed.

(2A) Every dealer who is liable to pay tax and who paid or was liable to pay tax including central sales tax according to the monthly or quarterly returns, as the case may be, filed by him under this Act or the Central Sales Tax Act, 1956 for the period of one year ending 31st March last or part thereof, equal to or exceeding rupees one lakh, shall pay tax including central sales tax by the 15th day of every month on his turnover of the previous month, in the manner prescribed:

Provided that if he is not able to quantify his tax liability accurately by that time, he shall pay one-twelfth of the tax which he was liable to pay according to the monthly or quarterly returns, as the

case may be, filed by him under the Act and the Central Sales Tax Act, 1956, for the period of one year ending 31st March last and in case he was not liable to pay tax for the full year or part thereof for which he has been liable to pay tax, and the balance, if any, he shall pay by the 25th day of the month, and the excess, if any, he may adjust towards the tax payable in the next month or thereafter.

(3) Before a dealer as mentioned in sub-section (2) furnishes the returns required by subsection (2), he shall, in the prescribed manner, pay into a Government treasury or the Reserve Bank of India or the State Bank of India the full amount of tax due from him under this Act according to such returns and shall furnish alongwith the returns receipt from such treasury or bank showing the payment of such amount.

Omitted.

(4) If any dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return, and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (3) of the extra amount.

(5) If any dealer fails to pay tax as required by sub-section (2A) or by sub-section (3), he shall be liable to pay in addition to the tax payable, simple interest on the amount of tax remaining unpaid at one per cent per month from the date commencing with the date following the last date for the payment of tax, for a period of one month and at one and a half per centum per month thereafter during the period he continues to make default in the payment:

Provided that where the amount of tax not paid as required under sub-section (2A) or sub-section (3) does not exceed five hundred rupees, the interest payable thereon shall not exceed the amount of the tax not so paid:

Provided further that for the purposes of calculation of interest, a period of fifteen days or more shall be deemed to be one month and the amount of fifty rupees or more but less than one hundred rupees shall be deemed to be one hundred rupees and a period of less than fifteen days and an amount of less than fifty rupees shall be ignored.

25A. Deferment Of Tax :- Notwithstanding anything to the contrary contained in this Act, the State Government, is satisfied

that it is necessary and expedient so to do in the interest of industrial development of the State, may defer the payment of tax by such class of industries, for such period, either prospectively or retrospectively, and subject to such conditions, as may be prescribed. Provided that the State Government may convert whole or part of the deferred tax to interest free loan or capital subsidy.

25B. Special Provisions Relating To Deduction Of Tax At Source In Certain Cases :-

(1) Notwithstanding anything to the contrary contained in any other provisions of this Act, any contractee responsible for making any payment or discharging any liability on account of the valuable consideration payable for the execution of a works contract involving transfer of property in goods (whether as goods or in some other form), shall, at the time of credit to the account of or payment to the payee of such valuable consideration in cash, by cheque, by adjustment or in any other manner whatsoever, deduct tax therefrom at the rate not exceeding ten percentum of the amount paid or credited, as the case may be, as may be specified by notification by the Government:

Provided that no deduction shall be made under this section where the amount or the aggregate of the amounts paid or credited or likely to be paid or credited during the year by such person to a contractor does not or is not likely to exceed one lakh rupees in a case.

(2) Any tax deducted under sub-section (1) shall be paid to the State Government in such manner and within such time as may be prescribed.

(3) The person making any deduction of tax under sub-section (1) and paying it to the State Government shall issue a certificate of tax deduction to the payee in such form as may be prescribed.

(4) Any tax deducted under sub-section (1) and paid to the State Government shall be provisional and shall, on production of the certificate of tax deduction issued under sub-section (3) by the payee, be deemed to be tax paid by the payee for the relevant period and shall be given credit in his assessment accordingly.

(5) If any person contravenes the provisions of sub-section (1) or sub-section (2) or subsection (3), the Commissioner or any person appointed to assist him under sub-section (1) of section 3 may, by an order in writing, direct such person to pay, in addition to the sum deducted, if any, a penalty not exceeding the amount of tax

deductable under sub-section (1)

Provided that no such penalty shall be imposed on any person unless he has been given an opportunity of being heard.

(6) The tax deducted by a contractee under sub-section (1), remaining unpaid after the due date of payment, shall be recoverable from him as arrears of land revenue.

26. Payment Of Lump Sum In Lieu Of Sales Tax :-

(1)The State Government may, in the public interest and subject to such conditions as it may deem fit, accept from any class of dealers, in lieu of the tax payable under this Act, for any period, by way of composition, a lump sum to be determined by the State Government and to be paid at such intervals and in such manner, as may be prescribed, and thereupon during the period such composition remains in force, the provisions of this Act and the rules made thereunder relating to the filing of returns and the maintenance of accounts by such dealers shall not apply to them.

(2)Notwithstanding anything to the contrary contained in this Act, a contractor liable to pay tax under this Act may, in lieu of the tax payable under this Act, at his option, exercisable in the manner prescribed, pay on the total value of a works contract being executed by him, a sum at such interval and in such manner, as may be prescribed, calculated at such rate not exceeding ten per centum, as the State Government may, keeping in view the nature and class of the works contract and subject to such conditions, by notification, specify:

Provided that a contractor exercising option under this sub-section shall not be entitled to make purchase of any goods without payment of tax on the authority of his registration certificate for use in the execution of the works contract nor shall he be entitled to make adjustment or claim of refund of tax paid at any preceding stage, or deduct turnover of purchase of such goods:

Provided further that the option once exercised shall not be revoked till the expiry of three years from the end of the year in which such option is exercised nor a works contract under 21 execution shall be spilt on such revocation.

(3)A contractor exercising option under sub-section (2) shall, so long as the option remains in force, not be required to maintain accounts of his business under this Act or the rules made thereunder except record of payment received or receivable in

relation to the works contract executed or under execution.

27. Taxable Turnover :-

(1) In this Act, the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom his turnover during that period--

(a) on account of--

(i) sale and purchase of goods specified in Schedule B;

(ii) sales to registered dealers of goods other than the sale of goods specified in Schedule C and of goods liable to tax at the first stage of sale under sections 17 and 18 :

Provided that no dealer shall be entitled to make any deduction from his turnover in respect of a sale made by him to a registered dealer with whom composition under section 26 has been made and is in force:

Provided further that in the case of such sales, the selling dealer, furnishes, in the prescribed manner, a declaration duly filled and signed by the purchasing dealer, containing such particulars on such form and in such manner as may be prescribed.

Provided further that for the purposes of allowing deduction under this clause, the assessing authority or any other person appointed to assist the Commissioner under sub-section (1) of section 3 may examine the genuineness or otherwise of any such sale or declaration with reference, among other things, to the financial position, capacity to make purchases, nature and extent of business, and subsequent disposal of goods by the registered dealer to whom the sale is shown to have been made against declaration;

(iii) Omitted from 11-2-76.

(iv) sale and purchase of goods falling under section 12;

Provided that in the case of sale falling under sub-section (3) of section 5 of the Central Sales Tax Act, 1956, the dealer effecting such sale shall furnish to the assessing authority a declaration duly filled and signed by the dealer transacting the sale falling under sub-section (1) of section 5 of the Central Sales Tax Act, 1956, containing such particulars, on such form and obtained from such authority by the dealer transacting the sale falling under sub-section (3) of section 5 of that Act, as may be prescribed, and in case such form is not available with such authority, in such manner, as may be prescribed.

Provided further that no such deduction shall be admissible to the

dealer transacting sale falling under sub-section (3) of section 5 of the Central Sales Tax Act, 1956, if it is found that the particulars furnished in the declaration were incorrect or incomplete or the person making purchase from him failed to effect the sale in the course of export out of the territory of India within the meaning of sub-section (1) of section 5 of that Act;

(v) sales to a co-operative society or person which State Government may exempt under section 13 of this Act;

(b) on account of purchase of goods which are specified in Schedule C or Schedule D and are liable to tax at the stage of last purchase as specified in Schedule C or Schedule D or the first proviso to section 17--

(A) which are sold during the year--

(i) to a registered dealer other than a registered dealer with whom composition under section 26 has been made and is in force: Provided that in the case of sale to a registered dealer, a declaration as referred to the second proviso to sub-clause (ii) of clause (a) of sub-section (1) of this section, given to him by the dealer to whom the goods are sold, is furnished by the dealer in the manner prescribed;

(ii) in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956; (iii) in the course of export out of the territory of India within the meaning of subsection (1) of section 5 of the Central Sales Tax Act, 1956;

(iv) to a dealer who is exempt under section 13 of this Act;

(B) which remain in his stock in the State at the close of the year: Provided that purchase of such goods shall be deemed to be the purchase of the dealer during the year following;

(c) on account of purchase of goods, other than those mentioned in clause (b) above--

(A) which are sold during the year--

(i) in the State; or

(ii) in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956;

(B) which remain in his stock in the State at the close of the year: Provided that the purchase of such goods shall be deemed to be the purchase of the dealer during the year following.

Explanation--For the purpose of this clause, "goods in stock" includes plant, machinery and equipment which are used by him in the manufacturing in the State, of any goods (except those specified in Schedule B) for the purpose specified in ~[the declaration as prescribed in second proviso to sub-clause (ii) of

clause (a) of sub-section (1) of this section]. Note: clause (c) shall be deemed to have been substituted with effect from the 27 th day of May 1971;

(d)on account of purchase of barley which is sold during the year in the course of export out of the territory of India within the meaning of section 5 of the Central Sales Tax Act, 1956 Note: clause(d) shall be deemed to have bee substituted with effect from the 31 st day of March 1983;

(e)on account of such other sales or purchases of goods as may be prescribed.

(2) Notwithstanding anything contained in this Act, the taxable turnover of any dealer for any period shall not include his turnover during that period in respect of any sale or purchase of declared goods at any stage other than specified in Schedule D or the first proviso to section 17.

(3) Notwithstanding anything contained in this Act, the taxable turnover of any dealer for any period, on or after the first day of April, 1982 shall not include his turnover during that period in respect of any sale or purchase of foreign liquor (Indian made foreign liquor and foreign liquor)at any stage other than that specified in Schedule C; provided he furnishes a certificate or declaration in such form as may be prescribed.

28. Assessment Of Registered Dealer :-

(1) If the assessing authority is satisfied without requiring the presence of dealer or the production by him of any further evidence that the returns furnished in respect of any period are correct and complete, he shall assess the amount of tax due from the dealer on the basis of such returns.

(2) If the assessing authority is not satisfied without requiring the presence of the dealer who furnished the returns or production of evidence that the returns furnished in respect of any period are correct and complete, he shall serve on such dealer a notice in the prescribed manner requiring him, on a date and at a place specified therein, either to attend in person or to produce or to cause to be produced any evidence on which such dealer may rely in support of such returns.

(3) On the day specified in the notice or as soon afterwards as may be, the assessing authority shall, after hearing such evidence as the dealer may produce and such other evidence as the assessing authority may require on specified points, assess the amount of tax

due from the dealer.

(4) If a dealer, having furnished returns in respect of a period, fails to comply with the terms of a notice issued under sub-section (2), the assessing authority shall, within five years after the expiry of such period, proceed to assess to the best of his judgement the amount of the tax due from the dealer.

(5) If a dealer does not furnish returns in respect of any period by the prescribed date, the assessing authority shall, within five years after the expiry of such period, after giving the dealer a reasonable opportunity of being heard proceed to assess, to the best of his judgement, the amount of tax, if any, due from the dealer.

(5A) Omitted

(6) Any assessment made under this section shall be without prejudice to any penalty imposed under this Act.

(7) A dealer who, after grant of registration certificate, is assessed to tax from the date his registration certificate is made operative, shall, on production of the due proof regarding payment of tax to a registered dealer from whom he had made purchases of goods during the period his application for the grant of registration certificate remained under consideration of the assessing authority and delay in the disposal of such application is not wholly attributable to him and who is authorised by his registration certificate to make purchases of such goods without payment of tax to the selling registered dealer, be entitled to get the amount of sales tax so paid to be adjusted against his liability to pay tax.

28A. Dispensing With Second Notice Etc :- Notwithstanding anything to the contrary contained in this Act or any other law or judgement or order of any court or any authority, in respect of cases relating to assessment for the period prior to 1st April, 1979.

(i) no second notice shall be required to be issued,-

(a) under sub-section (4) or (5) of section 28;

(b) under sub-section (4) or (5) of section 11 of the Punjab General Sales Tax Act, 1948; and

(ii) it shall not be necessary, to intimate the basis for arriving at best of judgement assessment or to take any other step for proceeding to assess to the best of judgement within the period of five years as specified in the provisions mentioned in sub-clauses (a) and (b) above.

28B. Provisional Assessment :- If an assessing authority has reason to believe that a dealer has evaded or avoided payment of tax

under this Act, he may after giving the dealer a reasonable opportunity of being heard, determine at any time and for any period, the taxable turnover of such a dealer on provisional basis to the best of his judgement and assess him to tax accordingly. The amount of tax so assessed shall be payable by the dealer in accordance with the provisions of section 30. Every deposit of tax under this section shall be adjustable against the liability of the dealer in assessment made under section 28.

28C. Self-Assessment :- Notwithstanding anything contained in section 28, the assessing authority shall assess the amount of tax due from the dealer on the basis of the returns furnished by him without requiring his presence or calling for the production of his account books or any evidence in support of such returns, if the case of such dealer for the relevant year is covered under the self assessment scheme notified by the Commissioner, after the approval of the Government from time to time, subject to the conditions and restrictions stated therein;

Provided that the above provisions shall not apply to a dealer whose case falls under the scrutiny scheme to be formulated by the Commissioner with the approval of the Government:

Provided further that the number of dealers to be covered under the scrutiny scheme shall not exceed 10 per cent of the total number of dealers covered under self assessment scheme in the relevant year in each district.

29. Assessment Of Unregistered Dealer Liable To Pay Tax :-

If upon information which has come into his possession, the assessing authority is satisfied that any dealer has been liable to pay tax under this Act in respect of any period but has failed to apply for registration, the assessing authority shall, within five years after the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed to assess, to the best of his judgement, the amount of tax, if any, due from the dealer in respect of such period and all subsequent periods and in case where such dealer has willfully failed to apply for registration, the assessing authority may direct that the dealer shall pay by way of penalty, in addition to the amount of tax so assessed a sum equal to twice the amount of tax so assessed.

Explanation. -- For the purposes of this section, a dealer shall be

deemed to have failed to apply for registration, if he makes an incomplete application for registration, or, having made an application for registration, fails to comply with any direction given to him by the assessing authority within the time specified by him.
(2) Omitted

30. Payment Of Tax Etc :-

(1) The amount of any tax or interest due and the penalty imposed under this Act shall be paid by the dealer in the manner prescribed by such date as may be specified in a notice issued by the assessing authority for the purpose and the date to be specified shall not be less than fifteen days but not exceeding thirty days from the date of service of such notice.

Provided that the assessing authority may, with the prior approval of the officer in charge of the district, in respect of any dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the amount due by installments against an adequate security or bank guarantee.

(2) If the tax assessed under this Act or any installment thereof is not paid by any dealer within the time specified therefor in the notice of assessment or in the order permitting payment of installments, the Commissioner or any person appointed to assist him under sub-section (1) of section 3 may, after giving such dealer an opportunity of being heard, impose on him a penalty not exceeding twenty-five per centum of the amount due from him.

31. Reassessment Of Tax :-

If in consequence of definite information which has come into his possession, the assessing authority discovers that the turnover of the business of a dealer has been under assessed, or has escaped assessment in any year, the assessing authority may, at any time within three years from the date of the final assessment order and after giving the dealer a reasonable opportunity, in the prescribed manner, of being heard, proceed to reassess the tax payable on the turnover which has been under assessed or has escaped assessment.

32. Period Of Limitation For Completion Of Assessment, (Re) Assessment Not To Apply In Certain Cases :-

(1) Notwithstanding the provisions relating to the period of limitation contained in section 28, section 29 or section 31 or in any

other provision of this Act, assessment or re-assessment may be made at any time in consequence of, or to give effect to, any order made by any court or other authority under this Act.

(2) Where the assessment proceedings relating to any dealer remained stayed under the orders of any court or other authority for any period, such period shall be excluded in computing the period of limitation for assessment or re-assessment specified in sections 28 or 29 or section 31 or in any other provision of this Act.

33. Rectification Of Clerical Mistakes :-

An assessing authority or any such authority as may be prescribed, may, at any time, within two years from the date of any order passed by him and subject to such conditions as may be prescribed, rectify any clerical or arithmetical mistake apparent from the record.

34. Tax, Interest And Penalty Recoverable As Arrears Of Land Revenue :-

The amount of any tax, interest and penalty imposed under this Act, which remains unpaid after the due date, shall be recoverable as arrears of land revenue.

CHAPTER 6 MAINTENANCE OF ACCOUNTS, INSPECTION OF BUSINESS PREMISES & ACCOUNTS, ESTABLISHMENT CHECK-POSTS AND FURNISHING OF INFORMATION BY CLEARING AND FORWARDING AGENT, ETC

35. Maintenance Of Accounts :-

(1) Every registered dealer or other dealer on whom a notice has been served to furnish returns under sub-section (2) of section 25 shall keep a true account of his business, and if the assessing authority considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in that sub-section he may require such dealer by notice in writing to keep such accounts including records of sales as he may, subject to anything that may be prescribed in that behalf, in writing direct.

(2) Every dealer liable to pay tax or other dealer on whom a notice has been served to furnish returns under sub-section (2) of section 25 shall,--

(a) in respect of goods, sold by him or on his behalf in any one transaction exceeding two hundred fifty rupee in value or such other value, as may be prescribed, issue to the person a cash

memorandum or bill showing such particulars as may be prescribed;

(b) preserve a carbon copy of such cash memorandum or bill for a period of not less than five years from the end of year in which the cash memorandum or bill is prepared or for a period of not less than three years from the date of the final assessment or order, whichever is later:

Provided that the State Government may, by notification, exempt any class of registered dealers from the provisions of this sub-section.

35A. Power To Record Statement :- The Commissioner or any person appointed to assist him under sub-section (1) of section 3 shall have the power to record the statement of any person connected with the business during the course of inspection or checking and to use the same for the purpose of determining the liability of the dealer under this Act.

36. Production And Inspection Of Books, Documents And Accounts :-

(1) The Commissioner or any person appointed to assist him under sub-section (1) of section 3 not below the rank of an Assistant Excise and Taxation Officer may, for the purposes of this Act, require any dealer to produce before him any book, document or account relating to his business and may inspect, examine and copy the same and make such enquiries from such dealer relating to his business, as may be necessary :

Provided that the books, documents and accounts of a period of more than five years prior to the year in which assessment is made and in the case of reassessment, for a period of more than three years prior to the date on which final assessment is made, shall not be so required except in cases where some proceedings under the Act are pending.

(2) Every registered dealer shall--

(a) maintain day to day accounts of his business:

(b) maintain a list of his account books, display it along with his registration certificate and furnish a copy of such list to the assessing authority;

(c) produce, if so required, account books of his business before the assessing authority for authentication in the prescribed manner;

(d) retain his account books at the place of his business, unless

removed therefrom by an official for inspection, by any official agency or by auditor, or for any other reason which may be considered to be satisfactory by the assessing authority.

(3) If any officer referred to in sub-section (1) has reasonable grounds for believing that any dealer is trying to evade liability for tax or other dues under this Act, and that anything necessary for the purpose of an investigation into his liability may be found in any book, account, register or document, he may seize such book, account, register or document as may be necessary. The officer seizing the book, account, register or document shall forthwith grant a receipt for the same and shall, --

(a) in the case of book, account, register or document which was being used at the time of seizing, within a period of ten days from the date of seizure; and

(b) in any other case, within a period of sixty days from the date of seizure;

return it to the dealer or the person from whose custody it was seized after examination or after having such copies or extracts taken therefrom as may be considered necessary; provided the dealer or the aforesaid person gives a receipt in writing for the book, account, register or document returned to him. Such officer may, before returning the book, account, register or document, affix his signatures and his official seal at one or more places thereon, and in such case the dealer or the aforesaid person will be required to mention in the receipt given by him the number of places where the signatures and seal of such officer have been affixed on each book, account register or document :

Provided that the seized book, account, register or document may be retained for a longer period if so required;

Provided further that if the seized book, account, register or document is retained by any authority other than the Commissioner for more than the aforesaid period, the reasons for doing so shall be recorded in writing and the approval of the Commissioner obtained by the authority so retaining them.

(4) For the purposes of sub-section (2) or sub-section (3), the officer, referred to in subsection (1), assisted by such persons as he may consider necessary, may enter and search any office, shop, godown, goods carrier or any other place of business of the dealer or any building, dwelling house or place where such officer, has reasons to believe that the dealer keeps, or is, for the time being keeping, any books, accounts, registers, documents or goods relating to his business: Provided that no entry or search in a

dwelling house shall be made -

(i) after sun-set and before sun-rise;

(ii) by an officer below the rank of an Excise and Taxation Officer;

(iii) without obtaining the sanction of the Deputy Commissioner or Sub-Divisional Officer (Civil) within whose jurisdiction such house is situated.

(5) The power conferred by sub-section (4), shall include the power,--

(i) to search the person or the dealer and his agent and employees present at the time of inspection and to open and search any box or receptacle in which any books, accounts, registers or other relevant documents or the sale proceeds of the dealer may be contained; and

(ii) to make a note or inventory of any such money or goods found as a result of such search.

(6) Any officer referred to in sub-section (1) shall have the power to impose a penalty of not less than ten per cent and not more than twenty-five per cent of the value of the goods which are found in any office, shop, godown, or any other place of business or any building or place of the dealer or vessels or goods carrier but not accounted for by the dealer or the person in charge of the vessel or goods carrier in his books, accounts, registers and other documents:

Provided that no penalty shall be imposed unless the person concerned has been given a reasonable opportunity of being heard.

(7) The officer imposing the penalty under sub-section (6) shall direct the person concerned to pay the amount of penalty within such time and manner as may be prescribed. He may, in the case of failure of the person concerned to pay the penalty as directed, require him to furnish an adequate security to his satisfaction in the manner prescribed to ensure the payment of the penalty and in case such person fails to furnish the security, the amount of penalty shall, notwithstanding anything contained in sub-section (1) of section 30, immediately become payable and shall be recovered as arrears of land revenue.

37. Establishment Of Check-Post, Barrier And Inspection Of Goods In Transit :-

(1) If with a view to preventing or checking evasion of tax under this Act in any place or places in the State, the State Government, considers it necessary so to do, it may, by notification, direct the

establishment of a check post or the erection of a barrier or both, at such place or places, as may be notified.

(2) The owner or person incharge of the goods and, when the goods are carried by a goods carrier, the driver or any other person incharge of the goods carrier, shall carry with him a good carrier record, a trip sheet or log-book, alongwith a challan, as may be prescribed, and cash memorandum or bill of sale or delivery note, as the case may be in respect of goods meant for the purposes of trade and are carried by him or in the goods carrier and produce the same before an officer incharge of a check post or barrier or any other officer of the department not below the rank of an Assistant Excise and Taxation Officer or such other officer, as the State Government may, by notification, appoint, checking the goods carrier at any other place.

(3) At every check-post or barrier or at any other place, when so required by any officer referred to in sub-section (2) in this behalf, the owner or person incharge of the goods shall stop and the driver or any other person incharge of the goods carrier, entering or leaving the limits of the State, shall stop the goods carrier and keep it stationary, as long as may reasonably be necessary, and allow the officer incharge of the check-post or barrier, or the officer as aforesaid to examine the goods carried by him or in the goods carrier, 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 owner or person incharge of the goods or of the driver or other person incharge of the goods carrier, who shall also furnish such other information, as may be required by the aforesaid officer, who, if considered necessary, may also search the goods carrier and the driver or other person incharge of the goods carrier or of the goods.

(4) The owner or person incharge of the goods or goods carrier, entering or leaving the limits of the State, shall furnish a copy of goods receipt, documents as referred to in sub-section (2), or a declaration containing such particulars, in such form obtained from such authority, in the manner as may be prescribed, of the goods carried by him or in such carrier, as the case may be, before the officer incharge of the check-post or barrier and shall produce the copy of the said goods receipt, documents or declaration duly verified and returned to him by the officer incharge of the check post or barrier before any other officer as mentioned in sub-section (2).

Provided that where the owner or person incharge of the goods or

the driver or other person incharge of the goods carrier bound for any place outside the State passes through the State, such owner or person incharge of the goods or the driver or other person incharge of such carrier shall in the prescribed manner furnish, in duplicate, to the officer incharge of the check post or barrier of his entry into the State, a declaration in the prescribed form and obtain from him a copy thereof duly verified. The owner or person incharge of the goods carried or the driver or other person incharge of the goods carrier shall deliver within twenty-four hours the said copy to the officer incharge of the post or barrier at the point of his exit from the State, failing which he shall be liable to pay a penalty, to be imposed by the officer incharge of the check post or barrier of the entry, not exceeding two thousand rupees or twenty per centum of the value of the goods, whichever is greater:

Provided further that no penalty shall be imposed unless the person concerned has given a reasonable opportunity of being heard:

Provided further that where the owner or person incharge of the goods or the driver or other person incharge of the goods or carrier bound from a place inside the State to any other place inside the State has to pass through another State, such owner or person or the driver or other person shall furnish, in duplicate, to the officer incharge of the check post or barrier of his exit from the State, a declaration in the prescribed form and obtain from him a copy thereof duly verified and shall deliver the same to the officer incharge of the check post or barrier of his entry into the State, within four hours of his exit from the previous barrier or check post in the State, failing which he shall be liable to pay a penalty to be imposed by the officer incharge of the check post or barrier of his exit, not exceeding two thousand rupees or twenty per centum of the value of the goods, whichever is greater, unless he explains the time taken in excess to the satisfaction of the officer incharge of the exit barrier or check post.

(5) If the officer incharge of the check-post or barrier or other officer as mentioned in subsection(2) has reasons to suspect that the goods under transport are not covered by proper and genuine documents as mentioned in sub-section (2) or sub-section (4), as the case may be or that the person transporting the goods is attempting to evade payment of the tax due under this Act, he may, for reasons to be recorded in writing, and after hearing the said person, order the unloading and detention of the goods and shall allow the same to be transported only on the owner of the goods, or his representative or the driver or other person incharge

of the goods carrier on behalf of the owner of the goods furnishing to his satisfaction a security, in the prescribed form and manner, for an amount not less than fifteen per centum and not more than thirty per centum of the value of goods.

Provided that non production of challan, duly filled in, as referred to in sub-section (2) of section 37 of this Act, before an officer not below the rank of Assistant Excise and taxation Officer or such other officer, as the State Government may, by notification, appointed, checking the goods carrier at any place in the State will be a sufficient reason to believe that the person transporting the goods is attempting to evade the tax due under this Act:"; - Provided further that non production of challan, duly filled in, as referred to in sub-section (2) of section 37 of the Act before an officer not below the rank of Assistant Excise and Taxation Officer or such other officer, as the State Government may, by notification, appoint, checking the goods carrier at any place in the State will be a sufficient reason to believe that the person transporting the goods is attempting to evade the tax due under this Act.

Provided further that such officer may, if he deems fit, having regard to the nature of the carrier or the goods and other relevant matters, allow such goods to be transported, on the owner of the goods or his representative or the driver or other person incharge of the goods carrier, executing, in a prescribed manner, a bond with or without sureties for securing the amount due as security :

Provided further that such officer may, if he deems fit, having regard to the nature of the goods and the goods carrier, and other relevant matters, hand over the goods on superdari to any person for safe custody, on payment of such charges for the custody, as may be prescribed, which shall be recovered from the owner of the goods. The person to whom the goods are handed over on superdari shall not hand over the same to anybody except with the written permission of such officer otherwise the value of the goods shall be recoverable as arrears of land revenue from him.

Provided further that where any goods are detained, a report shall be made immediately and in any case within twenty-four hours of the detention of the goods by the officer detaining the goods to the officer incharge of the district seeking the latter's permission for the detention of the goods for a period exceeding twenty-four hours as and when so required and if no intimation to the contrary is received from the latter, the former may assume that his proposal has been accepted.

(6)The Officer detaining the goods shall record the statement, if

any, given by the owner of the goods or his representative or the driver or other person incharge of the goods carrier and shall require him to produce proper and genuine documents as referred to in sub-section (2) or sub-section (4), as the case may be. If, after the enquiry including an enquiry into the nature of the transaction which occasioned the movement of goods, such officer finds that there has been an attempt to evade the tax due under this Act, he shall, by order, impose on the owner of the goods and in case the owner is not forthcoming or his identity is not disclosed by the person in-charge of the goods or the driver or person in-charge of the goods carrier, in which the goods are being carried, on the person incharge of the goods or the goods carrier or the driver a penalty of not less than fifteen percent and not more than thirty percent of the value of the goods, and in case he finds otherwise, he shall order the release of the goods.

"Provided that non-production of challan, duly filled in, as referred to in sub-section (2) of section 37 of this Act, before an officer not below the rank of Assistant Excise and Taxation Officer or such other officer, as the State Government may, by notification, appoint, checking the goods carrier at any place in the State will be a sufficient reason to believe that the person transporting the goods is attempting to evade the tax due under this Act:"; Provided further that non production of challan, duly filled in, as referred to in sub-section (2) of section 37 of the Act before an officer not below the rank of Assistant Excise and Taxation Officer or such other officer, as the State Government may, by notification, appoint, checking the goods carrier at any place in the State will be a sufficient reason to believe that the person transporting the goods is attempting to evade the tax due under this Act.

Provided that no penalty shall be imposed unless the owner of the goods or his representative or person incharge of the goods or the goods carrier or the driver has been given a reasonable opportunity of being heard.

(7) If the owner of the goods or his representative or the driver or other person incharge of the goods carrier does not furnish security or execute the bond as required under sub-section (5) within ten days from the date of detaining the goods or goods carrier, the officer referred to in that sub-section may order further detention of the goods, and in the event of the owner of the goods not paying the penalty imposed under sub-section (6) within twenty days from the date of the order imposing the penalty, the goods detained shall be liable to be sold for the realisation of the penalty

in the manner provided in sub-section (9).

(8) When any goods are detained under sub-section (7), the officer detaining the goods shall issue to the owner of the goods, if present or, if the owner of the goods is not present, to his representative or the driver or other person in charge of the goods carrier, a receipt specifying the description and quantity of the goods so detained and obtain an acknowledgement from such person or, if such person refuses to give an acknowledgement, record the fact of refusal in the presence of the two witnesses.

(9) The goods detained under sub-section (7) shall be sold, by the officer who imposed the penalty, by public auction in the manner prescribed, and the sale proceeds shall be deposited in the Government treasury.

(10) If the goods detained are of a perishable nature, or subject to speedy and natural decay, or when the expenses of keeping them in custody are likely to exceed their value, the officer in charge of the check post or barrier or any other officer empowered under sub-section (2), as the case may be, shall immediately sell such goods or otherwise dispose them of and deposit the sale proceeds of such goods, or the amount obtained by the disposal of such goods otherwise than by way of sale, in the Government treasury.

(11) If the order of imposition of penalty under sub-section (6) or of detention of goods under sub-section (7) is in the mean time set aside or modified in appeal or other proceedings, the officer detaining the goods and imposing the penalty, as the case may be, shall also pass consequential orders for giving effect to the order in such appeal or other proceedings, as the case may be.

(12) Where the detained goods are sold or otherwise disposed of under this section, the owner thereof shall be liable to pay the expenses and other incidental charges incurred in detaining and disposing the same.

(13) If the sale proceeds of any goods sold or the amount obtained on the disposal of any goods otherwise than by way of sale under the provisions herein before contained exceeds the penalty imposed in respect of such goods, such excess amount after deducting the expenses, and incidental charges referred to in sub-section (12) shall be returned by the officer who conducted the sale or otherwise disposed of the goods, to the owner of the goods.

(14) At every station of transport of goods, bus stand or any other station or place of loading or unloading of goods, other than a post office, when so required by the Commissioner or any person appointed to assist him under sub-section (1) of section 3, the

owner or person incharge of the goods or the driver or other person incharge of the goods carrier shall produce for examination transport receipt and all other documents and account books concerning the goods carried, transported, loaded, unloaded, consigned or received for transport, to be maintained by him in the prescribed manner and the Commissioner or the person so appointed shall have, for the purpose of examining that such transport receipts and other documents and account books are in respect of the goods carried, transported, loaded, unloaded or consigned or received for transport, the power to break open any package or packages of such goods. If the Commissioner or the person so appointed is satisfied that it is necessary for the purposes of investigation or verification, he may seize the transport receipts, documents or account books so produced for examination or found lying at such a station of transport of goods, bus stand or any other station or place of loading or unloading of goods. The Officer seizing the transport receipts, documents or account books shall forthwith grant a receipt for the same and shall return to the person from whose custody these were seized after examination or completion of investigation or verification within a period of sixty days. Where the transport receipts, documents or account books so seized are required to be retained beyond the aforesaid period of sixty days, the authority so retaining them shall record the reasons, in writing and shall obtain the approval of the Commissioner for so doing.

(15) Except in accordance with such conditions, as may be prescribed, with a view to ensuring that there is no evasion of tax imposed by or under this Act, --

(a) no driver or person incharge of a goods carrier or any person incharge of a place of loading or unloading of goods, other than a post office, shall accept any consignment of goods for transport or give delivery of any consignment of such goods, other than personal luggage or goods for personal consumption;

(b) no dealer or any person including a carrier of goods acting on behalf of a dealer, shall take delivery of, or transport from any station of transport of goods, bus stand or any other station or place of loading or unloading of goods, airport or any other place, whether of similar nature or otherwise other than a post office, any consignment of goods referred to above.

(16) Omitted w.e.f. 31.03.83.

37A. Power To Inspect Goods Delivered To A Carrier Or Bailee :-

Where a carrier or bailee to whom goods are delivered for transmission, before delivery is taken from him, keeps the said goods in any office, shop godown, vessel, receptacle, vehicle or any other place, the Commissioner or any officer appointed under sub-section(1) of section 3 to assist him shall have power to enter into and search such office, shop godown, vessel, receptacle, vehicle or other place and to examine goods and inspect all records relating to such goods. The carrier or bailee or the person in -charge of such goods and records, shall give all facilities for such examination or inspection and shall produce the bill of sale or such other documents as may be required regarding the goods and give his name and address and the name and address of the carrier of the bailee, the consignor and the consignee. Explanation- For the purpose of this section and (section 37)where goods are delivered to a carrier or other bailee for transmission the movement of the goods shall be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee.

38. Furnishing Of Information By Clearing And Forwarding Agents Etc :-

Omitted.

CHAPTER 7 APPEAL, REVISION, REVIEW AND REFUND

39. Appeal :-

(1)An appeal from every original order, including an order under section 40, passed under this Act or the rules made thereunder shall lie,-

(a) if the order is made by an assessing authority, officer incharge of a check-post or barrier or an officer below the rank of Deputy Excise & Taxation Commissioner, to the Deputy Excise & Taxation Commissioner or such other officer as the State Government may, by notification, appoint;

(b)if the order is made by the Deputy Excise & Taxation Commissioner, or any other officer not below the rank of a Deputy Excise & Taxation Commissioner, to the Commissioner or such other officer as the State Government, may by notification, appoint;

(c)if the order is made by the Commissioner, to the Tribunal.

(2)An order passed in appeal by the Deputy Excise & Taxation Commissioner or the officer appointed by the State Government

under clause (a) of sub-section (1) or by the Commissioner or the officer appointed by the State Government under clause (b) of that sub-section shall be further appealable to the Tribunal.

(3) The appellate authority shall not for the first time, receive in evidence on behalf of any dealer in any appeal, any account, register, record, or document, unless for reasons to be recorded in writing, he considers, that such account, register, record or document is genuine and that the failure to produce the same before the authority below was for reasons beyond the control of the dealer.

(4) Every order passed by the Tribunal on appeal under sub-section (2) shall, subject to the provisions of section 42, be final.

(5) No appeal shall be entertained unless it is filed within sixty days from the date of the order appealed against and the appellate authority is satisfied, that the amount of tax assessed and the penalty and interest, if any, recoverable from the person has been paid:

Provided that the said authority, if satisfied that the person is unable to pay the whole of the amount of tax assessed, or the penalty imposed, or the interest due, he may, if the amount of tax and interest admitted by the appellant to be due has been paid, for reasons to be recorded in writing, entertain the appeal and may stay the recovery of the balance amount subject to the furnishing of a bank guarantee or adequate security in the prescribed manner to the satisfaction of the appellate authority:

Provided further that in the case of an appeal against any order which has to be communicated by the appropriate authority to the appellant, the period of sixty days shall commence from the date of receipt of the copy of the order by the appellant and in the case of an appeal against any other order made under this Act, the time spent in obtaining the certified copy of the order shall be excluded in computing the period of sixty days.

(6) Subject to regulations made by the Tribunal under sub-section (10) of section 4 and subject to such rules of procedure as may be prescribed in relation to an appellate authority other than the Tribunal, an appellate authority may pass such order on appeal as it deems to be just and proper, including an order enhancing the amount of tax or penalty or interest or all under this Act:

(7) An assessing authority may challenge in appeal before the Tribunal, the order of the officer on whom the State Government has conferred the powers of the Commissioner under subsection (2) of section 40, within one year from the date of the order appealed

against.

40. Revision :-

(1)The Commissioner may call on his own motion for the record of any case pending before, or disposed of by, any officer appointed under sub-section (1) of section 3 of the Act to assist him or any assessing authority or appellate authority for the purposes of satisfying himself as to the legality or to propriety of any proceedings or of any order made therein and may pass such order in relation thereto as he may think fit.

Provided that no order, shall be so revised after the expiry of a period of five years from the date of the order:

Provided further that the aforesaid limitation of period shall not apply to a case where the order is revised as a result of the decision of the Tribunal or any court of law in a similar case
Provided further that the assessee or any other person shall have no right to invoke the revisional powers under this sub-section.

(1A) The power under sub-section (1) shall not be exercised in respect of any issue or question which is the subject matter of appeal or review before, or which has been decided on appeal or in review by the Tribunal

(2)The State Government may, by notification, confer on any officer the powers of the Commissioner under sub-section (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.

41. Review :-

(1)An assessing authority or any person considering himself aggrieved by an order of the Tribunal or any officer above the rank of an Excise & Taxation Officer under this Act and who, from the discovery of any new and important matter or evidence which, after the exercise of due diligence, was not within his knowledge or could not be produced by him at the time when such order was made, or on account of some mistake or error apparent on the face of the record, or for any other sufficient reason desires to obtain a review of the order made against the State or him, may apply for a review of such order to the Tribunal or such officer, as the case may be.

(2)The application for review shall be preferred within one year

from the date of the order sought to be reviewed in the manner prescribed and where the application is preferred by any party other than a departmental authority it shall be accompanied by such fee not exceeding one hundred rupees, as may be prescribed.

(3) The Tribunal or the officer referred to in sub-section (1), as the case may be, of his own accord at any time or on an application made to it or him, after giving notice to the parties concerned, review any order made by it or him on the grounds mentioned in sub-section (1).

42. Statement Of Case To High Court :-

(1) Within sixty days from the passing of an order under section 39 and 41 by the Tribunal affecting any liability of any dealer to pay tax under this Act, such dealer or the Commissioner may, by an application in writing, accompanied by a fee of one hundred rupees in case the application is made by a dealer, require the Tribunal to refer to the High Court any question of law arising out of such order.

Provided that for the purposes of calculating the period of sixty days the period spent in obtaining the copy of order shall be excluded.

(2) If for the reasons to be recorded in writing, the Tribunal refuses to make such reference, the applicant may within ninety days of such refusal either--

(a) withdraw his application (and if he does so, the fee paid shall be refunded); or

(b) apply to the High Court against such refusal.

(3) If upon the receipt of an application under clause (b) of sub-section (2), the High Court is not satisfied of the correctness of the decision of the Tribunal, it may require the Tribunal, to State the case and refer it, and on the receipt of such requisition, the Tribunal shall State and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgement thereon containing the grounds on which such decision is founded and shall send to the Tribunal a copy of such judgement under the

seal of the Court and the signature of the Registrar, and the Tribunal shall dispose of the case accordingly.

(6) Where a reference is made to the High Court under this section the cost shall be in the discretion of the Court.

(7) The payment of the amount, if any, of the tax due in accordance with the order of the Tribunal, in respect of which an application has been made under sub-section (1), shall not be stayed pending the disposal of such application or any reference made in consequence thereof, but if such amount is reduced as a result of such reference, the excess tax paid shall be refunded in accordance with the provisions of section 43.

43. Refunds :-

(1) The assessing authority or a person appointed to assist the Commissioner under sub-section (1) of section 3, as the case may be, shall, in the prescribed manner, refund to a dealer or to any other person the amount of tax or penalty or interest paid by him in excess of the amount due from him under this Act, either by a refund voucher or, at the option of the dealer by adjustment of the amount so paid against the amount due from him in respect of any other period;

Provided that the assessing authority or a person appointed to assist the Commissioner under sub-section (1) of section 3, as the case may be, shall first adjust the amount to be refunded towards the recovery of any amount due, on the date of adjustment from the dealer and shall then refund the balance, if any.

(2) Where an amount required to be refunded by the assessing authority to any person by virtue of an order issued under this Act is not so refunded to him within the period as may be prescribed, the dealer shall be entitled to interest at such rates and on such terms and conditions as may be prescribed.

44. Power To With-Hold Refund :-

(1) Where an order giving rise to a refund is the subject matter of an appeal or further or where any other proceedings under this Act are pending, and the assessing authority or a person appointed to assist the Commissioner under sub-section (1) of section 3, as the case may be, is of the opinion that the grant of the refund is likely to be adversely affect the recovery, he may withhold the refund and refer the case to the Commissioner for order. The orders passed by the Commissioner shall be final.

(2) The period during which the refund remains so withheld shall be excluded for the purpose of calculation of interest under section 43.

CHAPTER 8 OFFENCES AND PENALTIES

45. Investigation Of Offences :-

(1) The Commissioner may, subject to such conditions and restrictions, as he may specify, authorise either generally or in respect of any particular case or class of cases any person appointed to assist him under sub-section (1) of section 3, to investigate all or any of the offences punishable under this Act.

(2) Every person so authorised, shall in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1973, upon an officer incharge of a police station for the investigation of a cognizable offence.

46. Failure To Furnish Returns :-

If a dealer fails, without sufficient cause, to comply with the requirements of the provisions of sub-section (2) of section 25, the Commissioner or other person appointed to assist him under sub-section (1) of section 3 may after giving such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty a sum calculated at a rate which shall not be less than five rupees or more than ten rupees for every day during which the default continues.

47. Failure To Pay The Tax Due According To The Return :-

If any dealer fails to pay the tax due as required by sub-section (2A) or sub-section (3) of section 25, the Commissioner or any other person appointed to assist him under sub-section (1) of section 3 may, after affording to the dealer a reasonable opportunity of being heard, impose a penalty, not exceeding one and a half times the amount of tax to which he is assessed or is liable to be assessed under section 28.

48. Failure To Maintain Correct Accounts And To Furnish Correct Returns :-

If a dealer has maintained false or incorrect accounts or documents with a view to suppressing his sales, purchases or stocks of goods, or has concealed any particulars of his sales or purchases or has furnished to or produced before any authority under this Act or the rules made thereunder any account, return, document or information which is false or incorrect in any material particular, the Commissioner or any person appointed to assist him under sub-

section (1) of section 3 may, after affording such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty, in addition to the tax to which he is assessed or is liable to be assessed, a sum not less than twice and not more than three times the amount of tax which would have been avoided on the basis of aforesaid circumstances and where no tax is payable, a sum not less than one hundred rupees and not exceeding one thousand rupees.

49. Prohibition Against Collection Of Tax In Certain Cases :-

(1) No person shall collect any sum by way of tax in respect of sale or purchase of any goods on which no tax is payable under this Act.

(2) No person, who is not a registered dealer and liable to pay tax in respect of any sale or purchase, shall collect on the sale or purchase of any goods any sum by way of tax from any other person and no registered dealer shall collect any amount by way of tax in excess of the amount of tax payable by him under this Act.

(3) If any person, not being a dealer liable to pay tax under this Act, collects any sum by way of tax, or being a registered dealer collects any amount by way of tax in excess of the tax payable by him or otherwise collects tax in contravention of the provisions of sub-sections (1) and (2), he shall be liable to pay, in addition to any tax for which he may be liable, a penalty of an amount not exceeding five hundred rupees, or double the amount so collected whichever is greater.

(4) If the Commissioner or any person appointed to assist him under sub-section (1) of section 3, in the course of any proceedings under this Act or otherwise, has reasons to believe that any person has become liable to pay penalty under sub-section (3), he shall serve on such person a notice in the prescribed form requiring him to show cause why a penalty as provided in sub-section (3) should not be imposed on him. (5) The Commissioner or any person appointed to assist him under sub-section (1) of section 3 shall thereupon hold an enquiry and shall make such order as he thinks fit.

50. Omitted From 16-4-91 :-

51. Other Offences :-

(1) Whosoever contravenes, or fails to comply with, any of the provisions of this Act or the rules made thereunder or any order or direction made or given thereunder, shall, if no other penalty is

provided under this Act for such contravention or failure, be liable to imposition of a penalty, not exceeding two thousand rupees and where such contravention or failure is a continuing one, to a daily penalty not exceeding fifty rupees during the period of the continuance of the contravention or failure.

(2) An officer-in-charge of a check post or barrier or any other officer not below the rank of an Assistant Excise & Taxation Officer appointed under sub-section (1) of section 3 or such other officer as the State Government may, by notification, appoint, may, after affording to the person concerned a reasonable opportunity of being heard, impose the penalty mentioned in subsection (1):

Provided that the officer-in-charge of a check post or a barrier shall exercise such powers only at such check post or barrier.

CHAPTER 9 MISCELLANEOUS

52. Power To Take Evidence On Oath :-

The Tribunal or the Commissioner or any person appointed to assist him under sub-section (1) of section 3 shall for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely :--

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents and impounding or detaining them;
- (c) issuing commissions for the examination of witnesses;
- (d) requiring or accepting proof of facts by affidavits;
- (e) such other powers as may be prescribed; and any proceeding under this Act before the Tribunal or the Commissioner or any person appointed to assist him under sub-section (1) of section 3 shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and for the purposes of section 199 of Indian Penal Code, 1860.

53. Power To Determine As To Who Is Dealer :-

The Commissioner or any other person appointed to assist him under sub-section (1) of section 3 including an assessing authority shall for purposes of this Act, have the power to determine as to who is the dealer;

Provided that before passing any order in this behalf, the person concerned shall be given a reasonable opportunity of being heard.

54. Power To Call For Information From Banking Companies

Etc :-

The Commissioner or any other person appointed to assist him under sub-section (1) of section 3 may, for carrying out the purposes of this Act, require any dealer or person including a banking company, post office, or any officer thereof to furnish any information or statistics useful for or relevant to any proceedings under or for the administration of this Act.

55. Power To Transfer Proceedings :-

(1) The Commissioner or any other person appointed to assist him under sub-section (1) of section 3 may, in the manner prescribed, suo moto or on an application made to him in this behalf by order in writing transfer any case or proceedings from himself to any other officer and he may likewise transfer any such case (including a case already transferred under this section) from one such officer to another or to himself.

(2) Where any proceedings or class of proceedings or case is transferred, the officer to whom such proceedings or class of proceedings or case is transferred shall proceed to dispose it of as if it had been initiated by the said officer irrespective of the local limits of his jurisdiction, such transfer shall not render necessary the re-issue of any notice already issued before the transfer and the officer to whom the proceeding or class of proceedings or case is transferred may, in his discretion, continue it from the stage at which it was left by the officer from whom it was transferred.

56. Delegation Of Powers :-

Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act, except those under sub-section (1) of section 40 to any person appointed under sub-section (1) of section 3 to assist him.

57. Assessee Permitted To Attend Through Authorised Agent, Etc :-

(1) Any assessee or dealer, who is entitled or required to attend before any authority in connection with any proceedings under this Act, may attend by a person authorised by him in writing in this behalf, being a relative or a person regularly employed by the assessee or a lawyer or accountant or income-tax practitioner; not being disqualified by or under sub-section (3).

(2) In this section an "Income-tax Practitioner" means any person,

who before the 10th day of May, 1953, appeared before any assessing or other sales tax authorities in connection with any proceedings under this Act or under the Punjab General Sales Tax Act, 1948, or the Punjab Sales Tax Act, 1941, on behalf of any assessee otherwise than in the capacity of an employee or relative of that assessee, or a retired gazetted officer of the Haryana Excise & Taxation Department who has worked as assessing authority or an appellate authority or a revisional authority under the aforesaid Acts, for a minimum period of five years in one or more than one of the aforesaid capacities after a period of one year has passed since the date of his retirement, or who has passed any accountancy examination recognised in this behalf, by the Central Board of Revenue, or holds a degree in commerce Law, Economics or Banking including auditing conferred by any Indian University, incorporated by any law for the time being in force, Rangoon University, English and Welsh Universities.

(3) No person, who has been dismissed from Government service, shall be qualified to represent any dealer under sub-section (1).

(4) If any practitioner or other person who represents an assessee, is found guilty of misconduct in any proceedings before any authority under this Act by the Commissioner, the Commissioner may direct that he shall be disqualified, to represent a dealer under sub-section (1):

Provided that no such direction shall be made in respect of any person unless he is given a reasonable opportunity of being heard.

(5) Any person against whom any direction is made under this section may appeal to the Tribunal against such direction under and in accordance with the provisions of section 39.

58. Information To Be Furnished Regarding Change Of Business :-

If any dealer to whom the provisions of sub-section (2) of section 25 apply--

- (a) sells or otherwise disposes of his business or any place of business, or
- (b) discontinues or transfers his business or changes his place of business or opens a new place of business; or
- (c) changes the name, constitution or nature of his business; or
- (d) wants to make any change in the class or classes of goods specified in his certificate of registration for use in the manufacture of any goods for sale; or
- (e) appoints an authorised agent;

he shall within the prescribed time, inform the prescribed authority accordingly, and if any dealer dies, his legal representative shall in like manner inform the said authority.

Provided that so long as the said information is not received, the proprietor or the partner, as the case may be, who was carrying on the business shall continue to be liable to pay tax and to discharge other liabilities as if no change in constitution of the firm had taken place:

Provided further that nothing in the above proviso shall be construed to extinguish the liability of the proprietor or partner, as the case may be, of the newly constituted firm to pay tax and to discharge other liabilities under this Act.

59. Interest On Failure To Pay Tax Or Penalty :-

(1) If the amount specified in any notice of demand, whether as tax or penalty, is not paid within the period specified in such notice, or in the absence of such specification, within thirty days from the date of service of such notice, the dealer shall be liable to pay simple interest on such amount at one per centum per month from the date commencing after the end of the said period for a period of one month and if the default continues thereafter at one and a half per centum per month for the whole of the period he continues to make default in the payment or a sum of ten rupees, whichever is greater :

Provided that where the recovery of any tax or penalty is stayed by the appellate authority under sub-section (6) of section 39 or by the High Court or the Supreme Court, the amount of such tax or penalty shall be recoverable with interest at the rate mentioned above on the amount ultimately found due; and such interest shall be payable on such amount from the date the tax or penalty first became due:

Provided further that where the amount of tax or penalty, not paid or paid less, does not exceed five hundred rupees, the interest payable thereon shall not exceed the amount of tax or penalty not so paid or paid less subject to the minimum of ten rupees:

Provided further that for the purposes of calculation of interest, a period of fifteen days or more shall be deemed to be one month and an amount of fifty rupees or more shall be deemed to be one hundred rupees and a period of less than fifteen days and an amount of less than fifty rupees shall be ignored.

(2) The interest payable under this section shall be deemed to be

tax under this Act for purposes of collection and recovery.

59A. Transfer To Defraud Revenue Void :- Where, during the pendency of any proceedings under this Act, any person liable to pay any tax or other dues creates a charge on, or transfers, any immovable property belonging to him in favour of any other person with the intention of defrauding any such tax or other dues, such charge or transfer shall be void as against any claim in respect of any tax or other dues payable by such person as a result of the completion of the said proceedings.

Provided that nothing in this section shall impair the rights of a transferee in good faith and for consideration.

60. Rounding Off Of Tax, Etc :-

The amount of tax, penalty, interest or any other sum payable, and the amount of refund due, under the provisions of this Act, shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored:

Provided that nothing in this section shall apply for the purposes of collection by a dealer of any amount by way of tax under this Act in respect of any sale or purchase of goods by him.

61. Returns Etc. To Be Confidential :-

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act, other than proceedings before a Criminal Court, shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall save as aforesaid, be entitled to require any officer of the State Government to produce before it any such statement, return, account, document or record or any part thereof or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any officer of the State Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months, or with fine or with both.

(3) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (1), for the purpose of any

investigation or prosecution under this Act or the Indian Penal Code, 1860, in respect of such statement, return, accounts, documents or evidence, or for the purpose of audit or for departmental use of the officials of the Government of India or of any State Government.

62. Bar Of Certain Proceedings :-

(1) No assessment made and no order passed under this Act or the rules made thereunder, by the Tribunal or the Commissioner or any person appointed under sub-section (1) of section 3 to assist the Commissioner shall be called in question in any civil court and, save as is provided in sub-section (5) of section 57 and sections 39, 40, 41 and 42 no appeal or application shall lie against any such assessment or order.

(2) No injunction shall be granted by any court other than the High Court of any State or the Supreme Court of India in respect of any assessment made or any proceedings initiated, or in respect of any action taken, or to be taken, in pursuance of any provisions of this Act or the rules made thereunder.

63. Power To Amend Schedules :-

The State Government, may after giving by uploading on the Government website: Haryanatax.com. a reasonable notice, ordinarily of not less than ten days its intention to do so, by notification, add to, or omit, or otherwise amend any of the Schedules appended to this Act and the Schedules shall be deemed to be amended accordingly.

64. Power To Make Rules :-

(1) State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act. Explanation- Publication shall include uploading the draft of proposed amendment on the Government website: Haryanatax.com."

(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for -

- (a) the salary and allowances and other conditions of service of the member of the Tribunal under sub-section (5) of section 4;
- (b) the conditions and limitations subject to which the Tribunal shall award costs under sub-section (9) of section 4;
- (c) the further period after the date of expiry of three consecutive

years referred to in sub-section (3) of section 6;

(d) the taxable quantum for particular classes of dealer under clause (e) of section 7.

(e) 1[Omitted]

(f) 2[Omitted]

1[(ff)] class of industries, period of exemption and conditions of such exemption under section 13B.

2[(ff)] the manner in which and the conditions subject to which adjustment refund under section 15A shall be given.

(g) the form of certificate under section 18 and the manner in which such certificate is to be furnished.

(h) The authority to which applications for registration under section 19 or section 20 or section 21 shall be made, the form of applications for grant or renewal, the manner for making the said applications, the fee for registration and renewal and the procedure for the payment of fees for grant or renewal of certificates.

(i) other matters incidental to the registration of dealers, granting or renewal of certificates or registration and the form of such certificates under section 19, section 20 or section 21 and the conditions for the grant of certificate under section 21.

(j) the period after which the cancellation of certificate of registration shall come into force under sub-section (1) of section 19.

(k) the manner and the security under sub-section 1), sub-section (2) and sub-section

(4) of section 23, sub-section 7) of section 36, sub-section (5) of section 37, shall be furnished.

(l) the manner and the time in which the deficiency in the security under sub-section

(6) of section 23 shall be made up;

(m) the particulars to be contained in a declaration, the authority from whom the declaration forms can be obtained, and the manner of furnishing the declaration in case of non-availability of forms from the prescribed authority under section 27;

(n) the intervals at which the tax shall be paid as required under sub-section (1) of section 25; the manner in which the notice under sub-section (2) of section 25 shall be served; the form of returns the dates by which and the authority of which such returns shall be furnished;

(o) the manner for payment of tax under sub-section (3) and sub-section (4) of section 25;

3[(oo)] class of industries, period of deferment and the conditions

to the imposed for such deferment, under section 25-A:

4[(ooo)] the manner and time of paying to the State Government under sub-section 2) of section 25B and form of the certificate to be issued under sub-section (3) of section 25B;

(p) the intervals at which and the conditions subject to which a lumpsum by way of composition may be accepted by the State Government from any dealer and the manner in which such lumpsum is to be determined and paid under sub-section (1) of section 26.

1[(pp)] the manner of exercising of option and interval and manner of payment in lieu of tax under sub-section (2) of section 26;

(q) the manner for furnishing the declaration under section 27;

(r) the procedure to be followed for assessment under sections 28, 29 and for reassessment under section 31:

(s) the manner for payment of tax, etc. under sub-section (1) of section 30;

(t) condition subject to which rectifications of mistakes may be made under section 33;

(u) the conditions if any for issue of directions under sub-sections (1) of section 35;

(v) amount of the value of goods in each transaction and the particulars to be recorded in cash memorandum or a bill to be issued under sub-section (2) of section 35;

(w) the manner of authentication of account books under clause c) of sub-section (2) of section 36;

(x) the particulars of challan referred to in sub-section (2) of section 37, form of declaration referred to in sub-section (4) of section 37, the authority from whom such declaration forms can be obtained and the manner of furnishing the declaration in case of non-availability of from the prescribed authority, particulars of declaration referred to in the first proviso to sub-section (4) of section 37, charges for the goods on superdari to be paid under the second proviso to sub-section 5) of section 37, the manner of issuing of license to the writers of these forms, conditions subject to which such license shall be issued, the form of license, fees for it and the manner of obtaining it; manner of execution and form of bond referred to in sub-section 5) of section 37, the manner of sale by public auction of the detained goods under sub-section (9) of section 37[.

(y) the form and the manner in which the particulars and information under subsection (1) of section 38 shall be furnished;

(z) the form of application of license, conditions, subject to which

the license shall be issued, fees for it and the manner of obtaining it under sub-section (2) of section 38;

(aa) the manner in which appeals may be preferred under section 39, the procedure for any other matters (including fees) incidental to the disposal of appeals and application for review.

(ab) the manner in which an application for review shall be presented under section 41;

(ac) the manner in which and the conditions subject to which refunds under section 43 shall be made;

(ad) the form of notice under sub-section (4) of section 49;

(ae) conferment of other powers under clause (e) of section 52;

(af) the manner in which the cases may be transferred under section 55;

(ag) the restriction and conditions subject to which the Commissioner may delegate his powers under section 56;

(ah) the manner in which, the time within which and the authority to whom information under section 58 shall be furnished.

(ai) any other matter for which provision is in the opinion of the Government necessary for giving effect to the purposes of this Act.

(2A) The power to make rules under Sub-sections (1) and (2) with respect to clauses (ff) and

(oo) of Sub-section (2) shall include the power to give retrospective effect to such rules i.e. from the date on which policy for incentives to industry is announced by the State and for this purpose rules 28A, 28B and 28C of the Haryana General Sales Tax Rules, 1975, shall have retrospective effect i.e. with effect from 1 st April, 1988, 1 st August, 1997 and 15 th November, 1999, respectively, but such retrospective operation shall not prejudicially affect the interests of any person to whom such rules may be applicable.

(3) Every rule made under this Act shall be laid as soon as may be after it is made before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees that the rules should be either modified or annulled, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of any thing previously done under that rule}.

65. Repeal & Saving :-

(1) The Punjab General Sales Tax Act, 1948 (hereinafter referred to as the repealed Act), is hereby repealed : Provided that such repeal shall not affect the previous operation of the repealed Act or any right, title, obligation or liability already acquired, accrued or incurred thereunder, and subject thereto, anything done or any action taken, shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act, were in force on the date on which such thing was done or action was taken, and all arrears of tax and other amounts due under the repealed Act, may be recovered as if they had accrued under this Act.

(2) Notwithstanding any thing contained in sub-section (1), any application, appeal, revision or other proceedings made or preferred to any officer or authority under the repealed Act and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceeding under this Act as if it had been in force on the date on which such application, appeal, revision or other proceedings was made or preferred.

[(3) The Punjab Motor Spirit (Taxation of Sales) Act, 1939 (hereinafter referred to as the repealed Act), is hereby repealed : Provided that such repeal shall not affect the previous operation of the repealed Act or any right, title, obligation or liability already acquired, accrued or incurred thereunder and subject thereto, anything done or any action taken, shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act was in force on the date on which such thing was done or action was taken, and all arrears of tax and other amounts due under the repealed Act, at the commencement of Haryana General Sales Tax (Second Amendment and Validation) Act, 1987, may be recovered as if they had accrued under this Act.

(4) Notwithstanding anything contained in sub-section (3), any application, appeal, revision or other proceedings made or preferred to any officer or authority under the repealed Act and pending at the commencement of the Haryana General Sales Tax (Second Amendment and Validation) Act, 1987 shall, and after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceedings under this Act as if it had been in force on the date on which such application,

appeal, revision or other proceedings was made or preferred.

66. Construction Of References In The Repealed Law To Officers, Authorities, Etc :-

Any reference in any provision of the law contained in the repealed act to an officer, authority or Tribunal shall for the purpose of carrying into effect the provisions contained in section 65 be construed as a reference to the corresponding officer, authority or Tribunal appointed or constituted by or under this Act and if any question arises as to who such corresponding officer, authority, or Tribunal is, the decision of the State Government thereon shall be final.

67. Removal Of Difficulties :-

If any difficulty arises in giving effect to the provisions section 65 of this Act, the State Government may by order, published in the Official Gazette, make such provision or give such direction as appears to it to be necessary for removing the difficulty.

68. Validation :-

Notwithstanding any judgement, decree or order of any court or Tribunal or other authority to the contrary ---

(a) any levy, assessment, reassessment or collection of any amount by way of tax or penalty made or purported to have been made and any action or thing taken or done or purported to have been taken or done before the commencement of this Act in relation to such levy, assessment, reassessment or collection under the provisions of the repealed Act, shall be deemed to be as valid and effective as if such levy, assessment, reassessment, collection or action or thing is made, taken or done under this Act ;

(b) any amount paid or collected under section 14B of the repealed Act shall be deemed to have been paid or collected by way of penalty under Section 37 of this Act ; and

(c) any amount paid or collected under section 10A of the repealed Act shall be deemed to have been paid or collected by way of penalty under section 49 of this Act, and accordingly

(i) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the levy, assessment, reassessment or collection of such tax or penalty shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(ii) no suit or other proceedings shall be maintained or continued in

any court or before any authority for refund of any such tax or penalty so collected ; and

(iii) no court or authority shall enforce a decree or order directing the refund of any such tax or penalty so collected. Validation-Notwithstanding any judgement, decree or order of any court or other authority to the contrary, any levy, assessment, reassessment or collection of any amount by way of tax or penalty made or purporting to have been made in respect of dryer felts, whether made from cotton, wool or man-made fiber, for the period commencing on the 26th day of April, 1971 and ending with the 6th day of September, 1978 and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, reassessment or collection shall be deemed to be as valid and effective as if such levy, assessment, reassessment or collection had been made or action taken or things done under the principal Act, and accordingly --

(a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the levy, assessment, reassessment or collection of such a tax or penalty shall, for all purposes be deemed to be, and to have always been, done or taken in accordance with law ;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected ; and

(c) no court or authority shall enforce any decree or order directing the refund of any such tax or penalty so collected.] Validation-Notwithstanding anything to the contrary contained in any judgement, decree or order of any court or other authority. and levy. assessment, reassessment or collection of any amount by way of tax or penalty made or purporting to have been made in respect of mono-block pumping sets, for the period commencing on the 1st January, 1969, and ending with the 31st August, 1981, and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, reassessment or collection shall be deemed to be as valid and effective as if such levy, assessment, reassessment or collection had been made or action taken or things done under the principal Act, and accordingly ---

(a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority in connection with the levy, assessment, re-assessment or

collection of such tax or penalty shall, for all purposes be deemed to be, and to have always been done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected; and

(c) no court or authority shall enforce any decree order directing the refund of any such tax or penalty so collected.] Validation-Notwithstanding anything to the contrary contained in any judgement, decree or order of any court or other authority --

(i) the notification issued and deemed to have been issued under section 15 read with section 9 of the principal Act; and

(ii) any levy, assessment, reassessment or collection of any amount by way of tax or penalty made or purporting to have been made under the provisions of the principal Act for the period on or after the twenty seventh day of May, 1971 and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, reassessment or collection;

shall be deemed to be valid and effective as if the said notifications were issued and such levy, assessment, reassessment or collection had been made or action taken or things done under the principal Act and accordingly :--

(a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the issue of notifications levy, assessment, reassessment or collection of such tax or penalty shall, for all purposes be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected; and

(c) no court or authority shall enforce any decree or order directing the refund of any such tax or penalty so collected.]

[By Haryana Act 11 of 1984. (1) Any provision of the principal Act relating to tax on the sale or purchase of goods, as it existed before the commencement of the Constitution (Forty-sixth Amendment) Act, 1982, shall be deemed to include, and shall be deemed always to have included, a tax (herein after in this section referred to as the aforesaid tax) on the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) for cash, deferred payment or other valuable

consideration, and every transaction by way of supply of the nature referred to above made before such commencement shall be deemed to be and shall be deemed always to have been , a transaction by way of sale, with respect to which the person making such supply is the seller and the person to whom such supply is made, is the purchaser, and notwithstanding any judgement, decree or order of any court, tribunal or authority, no provision of the principal Act made before such commencement and which imposed or authorised the imposition of, or purported to impose or authorise the imposition of the aforesaid tax shall be deemed to be invalid or ever to have been invalid and accordingly :---

(i) all the aforesaid taxes levied or collected or purporting to have been levied or collected under the principal Act before such commencement shall be deemed always to have been validly levied or collected in accordance with law;

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

(iii) recoveries shall be made in accordance with the provisions of such law of all amounts which would have been collected thereunder as such aforesaid tax if this section had been in force at all material times.

(2) Notwithstanding anything contained in sub-section (1), any supply of the nature referred to therein shall be exempt from the aforesaid tax :-

(a) where such supply has been made by any restaurant or eating house (by whatever name called), at any time on or after the 7th day of September, 1978 and before the commencement of the Constitution (Forty- sixth Amendment) Act, 1982 and the aforesaid tax has not been collected on such supply on the ground that no such tax could have been levied or collected at that time; or

(b) where such supply, not being any such supply by any restaurant or eating house (by whatever name called) has been made at any time on or after the 4th day of January, 1972 and before such commencement and the aforesaid tax has not been collected on such supply on the ground that no such tax could have been levied or collected at the time : Provided that the burden of proving that the aforesaid tax was not collected on any supply of the nature referred to in clause (a), or as the case may be, clause

(b), shall be on the person claiming the exemption under this sub-section.

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

(a) nothing in sub-section (1) shall be construed as preventing any person ---

(i) from questioning in accordance with the provisions of the principal Act, the assessment, reassessment, 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 any such law; and

(b) no act or omission on the part of any person, before the commencement of the Constitution (Forty-sixth Amendment) Act, 1982 shall be punishable as an offence which would not have been so punishable if this provision had not come into force.] Validation- Notwithstanding any judgement decree or order of any court or other authority to the contrary, any levy, assessment, reassessment or collection of any amount by way of tax or penalty made or purporting to have been made in respect of crushed bones, bone meals, bone powder, bone grists and bone sinews for the period commencing on the 5th May, 1973 and ending with the commencement of the Haryana General Sales Tax (Amendment and validation) Act, 1986 and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, reassessment or collection shall be deemed to be as valid and effective as if such levy, assessment, reassessment or collection had been made or action taken or things done under the principal Act, and accordingly --

(a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the levy, assessment, reassessment or collection of such a tax or penalty shall, for all purposes be deemed to be and to have always been done or taken in accordance with law ;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected ; and

(c) no court or authority shall enforce any decree or order directing the refund of any such tax or penalty so collected.] Validation- Notwithstanding any judgement, decree or order of any court or other authority to the contrary any levy, assessment, reassessment or collection of any amount by way of tax or penalty made or purporting to have been made in respect of glass-sheets for the

period commencing on the 5th May, 1973 and ending with the commencement of the Haryana General Sales Tax (Fourth Amendment and Validation) Act, 1986 and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, reassessment or collection shall be deemed to be as valid and effective as if such levy, assessment, reassessment or collection had been made or action taken or things done under the principal Act, and accordingly ---

(a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the levy, assessment, reassessment or collection of such a tax or penalty shall, for all purposes be deemed to be, and to have always been, done or taken in accordance with law ;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected ; and

(c) no court or authority shall enforce any decree or order directing the refund of any such tax or penalty so collected.]

Validation- Notwithstanding anything to the contrary contained in any judgement decree or order of any court, Tribunal or other authority, and levy, assessment, reassessment or collection of any amount by way of tax or penalty under the Haryana General Sales Tax Act, 1948, or purported to have been made thereunder, and any action or thing taken or done or purported to have been taken or done before the commencement of the principal Act, in relation to such levy, assessment, reassessment or collection under the Punjab General Sales Tax Act, 1948, or the principal Act shall be deemed to be valid and effective as if such levy, assessment, reassessment, collection or action or thing is made or taken or done under the principal Act; and accordingly-

(a) all acts, proceedings, or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the levy, assessment, reassessment or collection of such tax or penalty shall for all purposes, be deemed to be, and to have always been done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected ; and

(c) no court or authority shall enforce a decree or order directing the refund of any such tax or penalty so collected.]

Validation-Notwithstanding any judgement, decree or orders of any court or Tribunal or other authority to the contrary or the fact that a contractor has not charged or has not made use of the authority of his registration certificate under this Act or the Central Sales Tax Act, 1956, in respect of the goods involved in execution of works contract during the period from the 1st day of April, 1987, to the 31st day of March, 1989, any levy, assessment, reassessment or collection of any amount by way of tax or penalty made or purported to have been made and any action taken or done during the aforesaid period in relation to such levy, assessment, reassessment or collection under the provisions of the principal Act, shall be deemed to be valid and effective as if such levy, assessment, reassessment or collection had been made or action taken or things done under the principal Act and shall not be called in question in any Court or Tribunal or other authority and accordingly,-

(a) all acts, proceeding, or things done or action taken by the State Government or by any officer of the State Government or by any authority in connection with the levy, assessment, reassessment or collection of such tax or penalty shall for all purposes be deemed to be, and no have always been done or taken in accordance with law ;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected ; and

(c) no court or authority shall enforce any decree or order directing the refund of any such tax or penalty so collected.

Validation- Notwithstanding any judgement, decree or order of any court or tribunal or other authority to the contrary, any levy, assessment, reassessment or collection of any amount by way of tax made or purporting to have been made and any action taken or things done or purporting to have been taken or done before the commencement of the Haryana General Sales Tax (Amendment and Validation) Act, 1990 in relation to such levy, assessment, reassessment or collection made under the provisions of section 9 or sub-section (3) of section 24 of this Act shall be deemed to be as valid and effective as if such levy, assessment, reassessment or collection had been made or action taken or things done under the provisions of clause (P) of section 2, section 6, section 15 A, section 17, section 27 and Schedule D appended to this act and as ammended by the provisions of the Haryana General Sales Tax (Amendment and Validation) Act, 1990 and shall not be called in

question in any court or tribunal or other authority and accordingly

--

(i) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the levy, assessment, reassessment or collection of such a tax shall, for all purposes be deemed to be, and to have always been done or taken in accordance with law ;

(ii) no suit or other proceedings shall be maintained or contained in any court or before any authority for the refund of any such tax so collected ; and

(iii) no court or authority shall enforce a decree or order directing the refund of any such tax so collected.]

Validation- Notwithstanding anything contained in section 2 and 3 of this Ordinance, tax charged by any dealer under the provisions of Haryana General Sales Tax Act, 1973, as amended by Haryana General Sales Tax (Second Amendment) Ordinance, 1995 (Haryana Ordinance No. 4 of 1995), shall be deposited in the Government treasury as if the provisions of the said Ordinance have remained in force, and the subsequent sale and purchase of the goods on which sale tax has been charged and deposited in the Government treasury, shall remain exempt from the levy of sales tax. Validation - Notwithstanding anything contained in section 2 and 3 of this Ordinance, tax charged by any dealer under the provisions of Haryana General Sales Tax Act, 1973, as amended by the Haryana General Sales Tax (Second Amendment) Ordinance, 1995 (Haryana Ordinance No. 4 of 1995), shall be deposited in the Government Treasury as if the provisions of the said Ordinance have remained in force and the subsequent sale and purchase of the goods on which sales tax has been charged and deposited in the Government Treasury, shall remain exempt from the levy of sales tax. Notwithstanding anything to the contrary contained in any judgment, decree or order of any court or other authority, any levy, assessment, re-assessment, or collection of any amount by way of tax made or purporting to have been made in respect of purchase of paddy effected on or after 1st April, 1981 and used in the manufacture of rice sold in the course of export of goods out of the territory of India within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (74 of 1956), and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, re-assessment of collection shall be deemed to be as valid and effective as if such levy, assessment, re-assessment of collection had been made or action taken or

things done under the principal Act, and accordingly -

(a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the levy, assessment, re-assessment or collection of such tax shall, for all purposes be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax so collected and

(c) no court or authority shall enforce any decree or order directing the refund of any such tax so collected.

SCHEDULE 1

SCHEDULE F

(See section 6A)

Serial No.	Description of goods	Rate of tax in percent	Abatement as percentage of retail sale price
1.	Condensed or dried Milk	8.0	8.0
2.	Health drinks and Sharbat	10.0	10.0
3.	Toffees, caramels, gums (including chewing gum, Bubble gum, and other like), chocolates, (including drinking chocolates), wafers and waffles, biscuits and confectionery including cakes and pastries.	10.0	10.0
4.	Food preparation containing cocoa or malt extract	8.0	8.0
5.	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes), cereals [other than maize (corn)] in grain form or in the form of flakes or other worked grains (except flour and meal).	10.0	10.0
6.	Tea and Coffee	8.0	8.0
7.	Baking powder and yeasts	10.0	10.0
8.	Ice-cream and other edible ice, whether or not containing cocoa	10.0	10.0
9.	Cocoa powder, whether or not containing added sugar or other sweetening matter.	10.0	10.0
10.	Pan masala	10.0	10.0
11.	Betal nut powder (supari)	10.0	10.0
12.	Mineral water	10.0	10.0
13.	Aerated water	20.0	20.0
14.	Vinegar	10.0	10.0
15.	Cement	12.0	12.0

16.	Lubricating oil and lubricating preparations	10.0	10.0
17.	Paints and varnish (including enamels and lacquers), colours polish (including brass, wood, glass, leather, shoe polish)	10.0	10.0
18.	Dyes and chemicals	8.0	8.0
19.	Cosmetics perfumery and toilet goods including face wash, soap, shampoos, hair oil, pre shave, shaving or after shave preparations but not including tooth brush, paste, tooth powder, kajal and kumku	12.0	12.0
20.	Laundry Soap and Detergents	8.0	8.0
21.	Tooth Paste, Tooth brush, Tooth powder	10.0	10.0
22.	Adhesive including adhesive tapes and prepared glues	12.0	12.0
23.	Mosquito coils, mats and other mosquito repellents	10.0	10.0
24.	Disinfectant and similar product	10.0	10.0
25.	Thinners	10.0	10.0
26.	Hydraulic brake fluids	10.0	10.0
27.	Stencil correctors, other correcting fluids, ink remove	10.0	10.0
28.	Insulated wares	12.0	12.0
29.	Paper other than news print but including carbon paper, self copy paper, duplicator, stencils of paper, computer stationery	10.0	10.0
30.	Cleaning facial tissues	10.0	10.0
31.	Foot wear	8.0	8.0
32.	Safety head gear	10.0	10.0
33.	All type of glazed and vitrum tiles, mosaic titles and ceramic tiles.	12.0	12.0
34.	Sanitary wares, goods, fitting and fixtures	12.0	12.0
35.	All kinds of cooking appliances, cooking range, micro wave, grills and plate warmer	12.0	12.0
36.	Pressure cooker and non -stick wares.	10.0	10.0
37.	Electric fans	10.0	10.0
38.	Washing machine	12.0	12.0
39.	Refrigerators, air conditioners, air conditioner plant other cooling appliances including room cooler and water cooler	12.0	12.0
40.	Vacuum cleaners, electric and electronic air purifiers and dish washers	12.0	12.0
41.	Television sets and home theatres	12.0	12.0
42.	Type writers	12.0	12.0
43.	Calculating machine and pocket size data recording, reproducing and displaying machines with calculating functions	10.0	10.0
44.	All types of cells and batteri	10.0	10.0
	Electromechanical domestic appliances with		

45.	selfcontained electric motor	12.0	12.0
46.	Electric appliances excluding electrical motors, motor starters and mono block pumping sets but including electric lamps and bulbs (incandescent lamps) fluorescent tube	12.0	12.0
47.	Sound transmitting equipments including loudspeaker and telephone sets including cordless, handsets, cellular or mobile phone, pager and FAX facsimile machines.	12.0	12.0
48.	Video cassette recorder, Video cassette player, audio cassette, cassette player, audio cassette recorder, Video CD player, DVD player, audio CD player, Video CD, Audio CD, Video tape and cassette, Audio tape and cassette	12.0	12.0
49.	Radio and transistors, radio gramophones, electrical valves, accumulators, amplifiers.	12.0	12.0
50.	Magnetic discs	12.0	12.0
51.	Photographic and other cameras and enlargers, lenses, films and papers.	12.0	12.0
52.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and cinema carbons	12.0	12.0
53.	All type of clocks, time pieces, watches	12.0	12.0
54.	Vacuum flasks of all kinds including thermos, thermic jugs, ice buckets or boxes, urns and domestic receptacles to keep food or beverages hot or cold and refills thereof.	12.0	12.0
55.	Medicine, drugs and pharmaceutical preparation	8.0	8.0
56.	Water filters and water purifiers	12.0	12.0
57.	Extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.	10.0	10.0
58.	Razors and razor blades (including razor blade blanks in strips).	12.0	12.0
59.	Staples in strips, paper clips or base metal and stapling machine.	10.0	10.0
60.	Shavers, hair clippers and hair removing appliances, with self -contained electric motor.	12.0	12.0

Note - Formulae for calculating tax Abatement = Retail sale price x Rate of abatement
Abated retail sale price = Retail sale price - Abatement
Tax payable = Abated retail sale price x Rate of tax."