

**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) ACT, 1999**
ARRANGEMENT OF SECTIONS

Sections:

1. Short title and extent.
2. Definitions.
3. Levy and rate of tax.
4. Mode of payment of tax.
- 4-A. Collection of tax by a person selling or causing or authorising to cause despatch of goods for carriage by road.
5. Establishment of check-posts or barriers and inspection of goods in transit.
6. Exhibition table of tax and statement of penalties.
- 6-A. Procedure to maintain records through electronic data system etc.
7. Taxing authorities.
8. Assistance to Inspectors and other taxing authorities.
9. Recovery of tax in case of refusal to pay or evasion.
10. Penalties.
11. Tax and penalty recoverable as arrears of land revenue.
12. Appeal.
13. Revision.
14. Refund.
15. Power to amend Schedule-I.
16. Bar of proceedings.
17. Power to make rules.
18. Validation and exemption.
19. Repeal and Savings.

SCHEDULE-I

SCHEDULE-II

**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) ACT, 1999**

(ACT NO. 16 OF 1999)¹

(Received the assent of the President on 19th August, 1999 and was published in Hindi and English in the Rajpatra, Himachal Pradesh, (Extra-ordinary), dated 5th October, 1999, pp. 3741-3778.)

An Act to provide for the levy of tax on certain goods carried by road in the State of Himachal Pradesh and to validate certain taxes imposed on the goods carried by road and for certain other matters connected therewith.

Amended, repealed or otherwise affected by, -

- (i) H.P. Act No. 3 of 2002², assented to by the Governor on the 4th February, 2002, published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 11th February, 2002, pp. 4109-4114.
- (ii) H.P. Act No. 17 of 2002³, assented to by the Governor on the 10th October, 2002, published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 18th October, 2002, pp. 2007-2010.
- (iii) H.P. Act No. 6 of 2005⁴, assented to by the Governor on the 23rd January, 2005, published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 27th January, 2005, pp. 3575-3578.
- (iv) H.P. Act No. 6 of 2011⁵, assented to by the Governor on the 22nd January, 2011, published both in Hindi and English in the Rajpatra, Himachal Pradesh, dated 28th January, 2011, pp. 8356-8357, effective from 7th October, 2010.

-
1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 5th April, 1999, pp. 1171 and 1189.
 2. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 19th December, 2001, pp. 3609 and 3613.
 3. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 29th August, 2002, pp. 1622 and 1625.
 4. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 20th December, 2004, pp. 2846 and 2849.
 5. Passed in Hindi by the Himachal Pradesh Vidhan Sabha . For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh, dated 22nd December, . 2010, pp. 7684 and 7687.

- (v) H.P. Act No. 37 of 2011¹, assented to by the Governor on the 24th September, 2011, published both in Hindi and English in the Rajpatra, Himachal Pradesh, on 29th September, 2011, pp. 3335-3338.
- (vi) H.P. Act No. 14 of 2012², assented to by the Governor on the 3rd May, 2012, published both in Hindi and English in the Rajpatra, Himachal Pradesh, dated 7th May, 2012, pp. 880-881.
- (vii) H.P. Act No. 1 of 2013³, assented to by the Governor on the 5th January, 2013, published both in Hindi and English in the Rajpatra, Himachal Pradesh, dated 15th January, 2013, pp. 5957-5962. Sections 2 to 6 of the Act deemed to have come into force on 5th October, 1999.
- (viii) H.P. Act No. 26 of 2015⁴, assented to by the Governor on the 17th October, 2015, published both in Hindi and English in the Rajpatra, Himachal Pradesh, dated 20th October, 2015, pp. 4831-4832.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fiftieth Year of the Republic of India as follows:-

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

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

2. Definitions.- In this Act, unless the context otherwise requires,-

- (a) “appointed day” means the day on which this Act comes into force;
- (b) “barrier or check-post” means a barrier or check-post established under section 5 of this Act;
- (c) “Commissioner” means the Commissioner appointed under section 7 of this Act;

-
1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh, dated 30th August, 2011, pp. 2617 and 2620.
 2. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh, dated 3rd April, 2012, pp. 16 and 17.
 3. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh, dated 31st August, 2012, pp. 3320 and 3323-3324.
 4. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh, dated 4th September, 2015, pp. 3455 and 3456.

- (d) “distance covered or being covered” means the total distance calculated from the first point from which the goods are carried by road (by means of a mechanical vehicle ¹[or cart], except railways and airways) to the last point in the State;
- (e) “goods” mean the goods specified in column(2) of Schedule-I or Schedule-II, as the case may be, appended to this Act;
- (f) “Government” or “State Government” means the Government of Himachal Pradesh;
- (g) “Inspector” means the person authorised by the State Government to collect tax in respect of any goods and includes every Government servant posted in connection with the collection of tax;
- (h) “kilogram” means kilogram as defined in the Standard of Weights and Measures Act, 1976 (60 of 1976);
- (i) “mechanical vehicle” means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer;
- (j) “notification” means a notification published in the Official Gazette;
- (k) “Official Gazette” means the Rajpatra, Himachal Pradesh;
- (l) “prescribed” means prescribed by rules made under this Act;
- (M) “Schedule” means the Schedule appended to this Act;
- (n) “State” means the State of Himachal Pradesh;
- (o) “tax” means the tax levied under this Act; and
- (p) “taxing authority” means any officer of the Excise and Taxation Department not below the rank of an Excise and Taxation Inspector appointed under sub-section (1) of section 7 of this Act and conferred upon him the powers under sub-section(2) or invested with powers under sub-section (3) of section 7 for carrying out the purposes of this Act.

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

1 Substituted for the words “cart, animal and human agency or any other means,” vide H.P. Act No. 3 of 2002.

2 Substituted for the words “cart, animal and human agency or any other means,” vide H.P. Act No. 3 of 2002.

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

- (a) where the distance covered or at the rates as specified in being covered does not exceeds column 3 of Schedule-I; and 250 Kilometres
- (b) where the distance covered or at twice the rates as specified being covered exceeds 250 in column 3 of Schedule- I] kilometres

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

- (a) where the distance covered does at the rates as specified in not exceed 150 kilometres. column (4) of Schedule-II;
- (b) where the distance covered at twice the rates specified in exceeds 150 Kilometres but does column (4) of Schedule-II; not exceed 300 kilometres. and
- (c) where the distance covered at thrice the rates specified in exceeds 300 kilometres. column (4) of Schedule-II

(4) The net weight, value, volume and species of the goods for the purpose of assessment of tax shall be determined in the manner prescribed.

Explanation.- The tax levied under this Act shall be in addition to any tax levied or leviable under the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (15 of 1955).

4. Mode of payment of tax.- The tax payable under this Act shall be paid by every person-in-charge of the mechanical vehicle, ²[or cart] in or on which the goods are carried or ³[the person-in-charge of the goods during transport of carriage] in the prescribed manner, into the Government treasury or State Bank of India or to the taxing authority of the district through which the goods are carried subject to the condition that such authority shall issue him a receipt in the prescribed form, in token of having received the amount specified therein.

1 Sub-section (2) substituted vide H.P. Act No. 6 of 2005.

2. Substituted for the words "cart or animal" vide H.P. Act No. 3 of 2002.

3. Substituted for the words "person-in-charge of the goods, as the case may be" vide H.P. Act No. 1 of 2013, 1 of 2013, effective from 5th October, 1999.

¹[*Explanation.*- For the purpose of this Act, when any tax is paid by any person-in-charge of the goods during transport or carriage, such payment of tax shall be deemed to have been made by and on behalf of the person-in-charge of the mechanical vehicle or cart in or on which the goods are transported or carried.]

²4-A. Collection of tax by a person selling or causing or authorising to cause despatch of goods for carriage by road.- (1) Notwithstanding anything to the contrary contained in section 4, ³[a person] ⁴[selling or purchasing or causing or authorising to cause despatch or receipt] of goods for carriage by road ⁵[duly authorised by the ⁶{Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the district}] shall, in the prescribed manner, collect the amount of tax payable under section 3 from the person incharge of the mechanical vehicle or cart in or on which the goods are to be carried or the ⁷[person-in-charge of the goods during transport or carriage] and the person making such collection shall, in the prescribed manner, make payment of the same into the Government Treasury.

(2) The person making such collection shall issue a certificate, in the prescribed manner, to the person-in-charge of the mechanical vehicle or cart in or on which the goods are carried or the ⁸[person-in-charge of the goods during transport or carriage] the case may be, and, on the production of the certificate, no tax shall be payable under section 4 of the Act.

(3) If any person contravenes any or all of the provisions of sub-sections (1) and (2), the Taxing Authority shall, after giving an opportunity of being heard, by an order, in writing, direct that such person shall pay by way of penalty not exceeding twice the amount of tax payable under sub-section (1).

⁹[(3-a) Such person as specified in sub-section (1) shall in the prescribed manner furnish a return every month to the Assistant Excise and

-
1. Explanation inserted vide H.P. Act No. 1 of 2013, 1 of 2013, effective from 5th October, 1999.
 2. Section 4-A inserted vide H.P. Act No. 3 of 2002.
 3. Substituted for the words "every person" vide H.P. Act No. 17 of 2002.
 4. Substituted for the words "selling or causing or authorising to cause despatch" vide H.P. Act No. 6 of 2011.
 5. The words and sign "duly authorised by the State Government, by notification" inserted vide H.P. Act No. 17 of 2002.
 6. The words "Excise and Taxation Commissioner" was substituted for the words "State Government, by notification" vide H.P. Act No. 14 of 2012 and again the words "Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the district" substituted for the words "Excise and Taxation Commissioner" vide H.P. Act No. 26 of 2015.
 7. Substituted for the words "person-in-charge of the goods, as the case may be" vide H.P. Act No. 1 of 2013, 1 of 2013, effective from 5th October, 1999.
 8. Substituted for the words "person-in-charge of the goods, as the case may be" vide H.P. Act No. 1 of 2013, 1 of 2013, effective from 5th October, 1999.
 9. Sub-sections (3-a), (3-b) and (3-c) inserted vide H.P. Act No. 37 of 2011.

Taxation Officer-Incharge of the District, within five days of the close of each month during which collection was made by him alongwith the treasury challan.

(3-b) If a person specified in sub-section (1), fails without sufficient cause to comply with the requirements of the provisions of sub-section (3-a), the Commissioner or any person appointed to assist him under section 7 of the Act, may, after giving such person a reasonable opportunity of being heard, direct him to pay by way of penalty a sum not exceeding five thousand rupees.

(3-c) If any person liable to pay tax under this Act, fails to pay the amount of tax due from him, he shall, in addition to the amount of tax, be liable to pay simple interest on the amount of tax due and payable by him at the rate of one percentum per month, from the date immediately following the last date on which the person should have paid the tax under this Act, for a period of one month, and thereafter, at the rate of one and a half percentum per month till the default continues.]

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

5. Establishment of check-posts or barriers and inspection of goods in transit.- (1) With a view to preventing or checking evasion of tax under this Act, the State Government may, by notification, direct the establishment of a check-post or the erection of a barrier or both on such road or roads as may be notified.

(2) At every check-post or barrier or at any other place when so required by an officer-in-charge of the check-post or barrier or any other officer not below the rank of an Excise and Taxation Inspector, the driver or any other person-in-charge of the goods ¹[during transport or carriage], mechanical vehicle ²[XXXXXX] or cart, shall stop the mechanical vehicle ³[XXXX] or cart, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the aforesaid officer to examine the contents in the mechanical vehicle ⁴[XXXX] or cart by breaking open the package or packages, if necessary, and inspect all records relating to the goods carried which are in the possession of such driver or other person-in-charge, who shall also furnish such other information as may be required by the aforesaid officer, and if considered, necessary, such officer may also search the goods, mechanical vehicle ⁵[XXXXXX] or cart and the driver or other person-in-charge of the mechanical vehicle ⁶[XXXX] or cart of the goods.

-
1. Inserted vide H.P. Act No. 1 of 2013, 1 of 2013, effective from 5th October, 1999.
 2. The sign and word “, animal” omitted vide H.P. Act No. 3 of 2002.
 3. The words “or animal” omitted vide H.P. Act No. 3 of 2002.
 4. The words “or animal” omitted vide H.P. Act No. 3 of 2002.
 5. The sign and word “, animal” omitted vide H.P. Act No. 3 of 2002.
 6. The words “or animal” omitted vide H.P. Act No. 3 of 2002.

(3) The ¹[persons specified in sub-section (2)] shall keep with him the receipt in the prescribed form showing the tax paid by him under section 4 in respect of the goods being carried by him and produce on demand such receipt before an officer-in-charge of a check-post or barrier or any other officer not below the rank of an Excise and Taxation Inspector checking such mechanical vehicle ²[xxxxxxxxxxx] or cart at any other place.

(4) If the ³[persons specified in sub-section (2)] fails to produce the receipt as required under sub-section (3), the officer-in-charge of the check-post or barrier or any other officer referred to in sub-section (3), as the case may be, shall recover the tax at the place of inspection or check-post or barrier and issue him the receipt in the prescribed form.

(5) If the goods on which the tax is payable under this Act, are passing through the check-post or the barrier falling first in the course of transit within the State, the ⁴[persons specified in sub-section (2)] may pay the tax at such check-post or the barrier and obtain a receipt, in the prescribed form, against such payment.

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

⁵[6-A. Procedure to maintain records through electronic data system etc.- (1) For the purpose of effective implementation of the provisions of this Act, the provisions of the Information Technology Act, 2000 and the rules made and directions issued thereunder, relating to procedure, shall apply mutatis mutandis.

(2) Where any notice, communication or intimation is prepared on any electronic data processing system and is properly served on any dealer or person, the said notice, communication or intimation shall not be required to be personally signed by any officer or person and the said notice, communication or intimation shall not be deemed to be invalid on the ground that it is not personally signed by such officer or person.

(3) Any person who makes an on-line application under any of the

-
1. Substituted for the words, sign and brackets “person-in-charge of the goods, mechanical vehicle or cart” vide H.P. Act No. 1 of 2013, effective from 5th October, 1999.
 2. The words “, animal” omitted vide H.P. Act No. 3 of 2002.
 3. Substituted for the words, sign and brackets “person-in-charge of the goods, mechanical vehicle or cart” vide H.P. Act No. 1 of 2013, effective from 5th October, 1999.
 4. Substituted for the words, sign and brackets “person-in-charge of the goods, mechanical vehicle or cart” vide H.P. Act No. 1 of 2013, effective from 5th October, 1999.
 5. Section 6-A inserted vide H.P. Act No. 37 of 2011.

provisions of this Act, shall be required to make such application under his digital signature:

Provided that where such application is filed without affixing digital signature, the said person shall be required to submit to the appropriate authority, a duly signed hard copy of such electronically made application as printed from the official website of the Excise and Taxation Department, Government of Himachal Pradesh within seven days of making an on-line application, failing which the application so made shall be rejected without any further notice.

(4) The person who files return(s) alongwith the requisite enclosures electronically shall authenticate the same by affixing his digital signatures:

Provided that where such return(s) is filed without affixing digital signature, the said person shall be required to submit to the appropriate authority, a duly signed hard copy of such electronically filed return(s) duly printed from the official website of the Excise and Taxation Department, Government of Himachal Pradesh, within fifteen days of the last date for filing of such return(s). If such person fails to do so, he shall be liable to pay by way of penalty a sum not exceeding five thousand rupees.]

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

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

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

(4) All persons appointed under this Act, shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (45 of 1860).

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

¹9. Recovery of tax in case of refusal to pay or evasion.- (1) If the

1. Section 9 amended vide H.P. Act No. 3 of 2002, substituted vide H.P. Act No. 1 of 2013, effective from 5th October, 1999

taxing authority having jurisdiction in the district or Inspector-in-charge of the check-post or barrier, as the case may be, is satisfied that any person-in-charge of the mechanical vehicle or cart has evaded payment of tax due under this Act, or such person has not made the payment of tax on demand, he may, for reasons to be recorded in writing and after hearing the said person; order detention of the mechanical vehicle or cart carrying such goods for such period as may reasonably be necessary and shall allow the same to proceed, only on the person specified in section 4 of the Act, making payment of the tax or furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of tax, in the prescribed form.

(2) In case the person specified in sub-section (1) fails to pay the tax due or furnish a bond referred to in sub-section (1) within 24 hours of the detention of such goods, the taxing authority or the Inspector-in-charge may cause the goods to be sold in prescribed manner.

(3) The mechanical vehicle or cart detained under sub-section (1) shall be released only after payment of the tax payable under this Act.]

¹[**10. Penalties.**- (1) Whoever contravenes or abets or fails to comply with any of the provisions of this Act or any rules made thereunder, or any order or direction made under any such provision or rule, shall, in addition to the payment of tax under this Act, be liable to pay a penalty equal to double the amount of tax or a sum of rupees one thousand, whichever is higher.

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

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

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

Provided that no appeal shall be entertained by such authority unless it is satisfied that the amount of tax and penalty imposed has been paid:

Provided further that such authority, if satisfied that the person aggrieved is unable to make such payment, may, for reasons to be recorded in writing, entertain an appeal without such payment having been made.

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

13. Revision.- The Commissioner may, of his own motion, call for the record of any proceedings which are pending before, or have been disposed of by, any authority subordinate to him, for the purpose of satisfying

1. Sections 10 and 11 substituted vide H.P. Act No. 3 of 2002.

himself as to the legality or propriety of such proceedings or order made therein and may pass such order in relation thereto as he may think fit.

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

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

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

15. Power to amend Schedule-I.- (1) The State Government may, ¹[xxxxxxx] by notification, add to or delete any goods specified in column (2) of Schedule-I and amend the rate of tax specified in column (3) thereof and thereupon the said Schedule-I shall stand amended accordingly:

Provided that the rate of tax shall not be increased at any one time by more than 50% of the rate specified in Schedule-I:

²[Provided further that the power to amend the Schedule shall not include power to grant exemption to any person in respect of any of the goods specified in Schedule-I.]

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

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

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

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

-
1. The words “subject to the condition of previous publication,” omitted vide H.P. Act No. 6 of 2005.
 2. Second proviso inserted vide H.P. Act No. 1 of 2013, effective from 5th October, 1999

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

- (i) the aforesaid tax assessed, levied or collected or purporting to have been assessed, levied or collected under the provisions of the said Acts before the commencement of this Act shall be deemed to be and always deemed to have been validly assessed, levied or collected in accordance with law;
- (ii) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority, or any decree or order directing the refund of any such aforesaid tax which has been collected;
- (iii) recoveries, if any, shall be made in accordance with the provisions of the said Acts of all amounts which would have been collected thereunder as such aforesaid tax if this Act had been in force at all material times; and
- (iv) anything done or any action taken (including any rule or order made, notification issued or direction given or exemption granted or penalty imposed) under the said Acts before the commencement of this Act shall be deemed always to have been validly done, taken or made in accordance with this Act.

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

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

- (a) nothing in sub-section (1) shall be construed as preventing any person-
 - (i) from questioning, in accordance with the provisions of this Act, the assessment, levy or collection of the aforesaid tax; or
 - (ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under this Act; and

- (b) no act or omission on the part of any person, before the commencement of this Act, shall be punishable as an offence which would not have been so punishable as if this Act had not come into force.

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

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

SCHEDULE-I

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

Sl. No.	Particulars of the goods on which tax is leviable	Rate of tax
1	2	3
1.	Apples contained in the boxes upto 10 Kg. capacity	50 paise per box.
2	Apples contained in boxes of more than 10 Kg. and upto 20 Kg. capacity.	Re. 1.00 per box.
3.	Apples contained in any other packing or loose	50 paise per 10 kg. or part thereof.
4.	Mangoes	50 paise per 10 kg. or part thereof.
5	Mandrin, Sweet Oranges including Kinnu	50 paise per 10 kg. or part thereof.
6	Apricots, Peaches, Plums	50 paise per 10 kg. or part thereof
7.	Grapes	50 paise per 10 kg. or part thereof.
8.	Bananas	50 paise per 10 kg. or part thereof.
9.	Pears	50 paise per 10 kg. or part thereof.
10.	All other fruits	50 paise per 10 kg. or part thereof.
11.	Potatoes	25 paise per 10 kg. or part thereof

12.	All other vegetables	25 paise per 10 kg. or part thereof.
¹ [13	Forest produce:-	
	(a) Timber (Sawn, Hawkries, Dimdimas, logs, Ballies and Rough Axed of all sizes.	Rs. 45.00 per quintal.
	(b) Khair wood (including rots or in any other form)	Rs. 60.00 per quintal
	(c) Fuel wood and Chil pulpwood	Rs. 10.00 per quintal.]
² [14.	Seeds: Seeds of all forest species like Deodar, Kail, Chil and broad leaved species	Rs. 10.00 per 10 Kg. or part thereof.]
³ [15.	Other Forest Produce:	
	(i) Bhabar grass	Rs. 5.00/- per quintal
	(ii) Bamboo, Barberies, Emblica officianale (Amla fruit), resin	Rs. 2.00 per 10 Kg. or part thereof
	(iii) Diescorea, Saussure lappa (Kuth), Reetha.	Rs. 4.00 per 10 Kg. or part thereof
	(iv) Centiana Karu (Kaur), Jurinea Macrocephala (Dhoop)Picrothiza carrosa (Kaur, Karu).	Rs. 5.00 per 10 Kg. or part thereof
	(v) Juglansregia (Akhrot bark and fruit), Violserpens Violaodorata (Banafsha) and Chilgoza	Rs. 10.00 per 10 Kg. or part thereof
	⁴ [(vi) Carum Carvi (Kala Zeera) and Katha (excluding Kutch).	Rs. 30.00 per 10 Kg. or part thereof]

-
1. Item No. 13 substituted vide Notification No. EXN-F(1)1/94, dated 15th December, 1999, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 15th December, 1999, pp. 4535-4536.
 2. Item No. 14 substituted vide Notification No. EXN-F(1)1/94, dated 15th December, 1999, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 15th December, 1999, pp. 4535-4536.
 3. Item No. 15 substituted vide Notification No. EXN-F(1)1/94, dated 15th December, 1999, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 15th December, 1999, pp. 4535-4536.
 4. Item No. (vi) substituted vide Notification No. EXN-F(1)1/94, dated 17th January, .2002, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 19th January, 2002, p. 3884.

	(vii) Rauwelfla Serpantina (Rauwolfla)	Rs. 75.00 per 10 Kg. or part thereof.]
	(viii) Merchella Esculentrs (Guchhi)	Rs. 30 per 10 Kg. or part thereof.
	¹ [(ix) Kutch .	Rs. 1.70 per 10 k.g. or part thereof.]
² [16.	(a) Bricks	Rs. 45/- per thousand.]
	³ [(b) Bajri	Rs. 7.00 per ton.
	(c) Sand	Rs. 7.00 per ton.
	(d) Other minerals (excluding Barytes, Shale and Rock Salt).	Rs. 7.00 per ton]
17.	Cement	Rs.3/-per bag of 50 Kg.
⁴ [18	Brick bats	Rs. 22/- per ton.]
⁵ [19	Clinker	Rs. 70.00 per ton.
20.	Prepared explosive, safety fuses, detonating caps, detonators and propellant powder.	Rs. 5.00 per Kg. or thereof .]

⁶[*Explanation.*- For the purposes of this Schedule “Timber” means all wood whether cut up or fashioned or hollowed out for any purpose or not but excluding fuel wood.]

-
- 1 Item No. (ix) inserted vide Notification No. EXN-F(1)1/94, dated 17th January, .2002, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 19th January, 2002, p. 3884.
 - 2 Item No. 16(a) substituted vide Notification No. EXN-F(11)4/98, dated 7th December, 1999 , published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 9th December, 1999, pp. 4400.
 3. Item No. 16(b), 16(c) and 16(d) substituted vide Not No. EXN-F(1)1/94, dated 15th December, 1999, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 15th December, 1999, pp. 4535-4536.
 4. Item No. 18 Item substituted vide Notification No. EXN-F(11)4/98, dated 7th December, , published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 9th December, 1999, pp. 4400.
 5. Items No. 19 and 20 substituted vide Notification No. EXN-F(1)1/94, dated 15th December, 1999, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 15th December, 1999, pp. 4535-4536.
 6. Explanation added vide Notification No. EXN-F(1)1/94, dated 15th December, 1999, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 15th December, 1999, pp. 4535-4536.

SCHEDULE-II

[See sub-section (3) of section 3]

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
1.	Apples contained in boxes upto 10 kg. capacity.	From 17.7.76 onwards	50 paise per box.
2.	Apples contained in boxes of more than 10 kg. and upto 20 Kg. capacity.	From 17.7.76 onwards	Re. 1.00 per box.
3.	Apples contained in any other packing or loose.	From 17.7.76 onwards	50 paise per 10 Kg. or part thereof.
4.	Mangoes	(i) From 17.7.76 to 21.8.85 (ii) From 22.8.85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.
5.	Mandrin, Sweet Oranges including Kinnu.	(i) From 17.7.76 to 21.8.85 (ii) From 22.8.85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.
6.	Apricots, Peaches, Plums	(i) From 17.7.76 to 21.8.85 (ii) From 22.8.85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.
7.	Grapes	From 29.9.76 onwards	50 paise per 10 Kg. or part thereof.
8.	Bananas	(i) From 29.9.76 to 21.8. 85 (ii) From 22.8. 85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.
9.	Pears	(i) From 29.9.76 to 21.8.. 85 (ii) From 22.8. 85 onwards	25 paise per 10 Kg. or part thereof. 50 paise per 10 Kg. or part thereof.
10.	All other fruits	From 22.8. 85 onwards	50 paise per 10 Kg. or part thereof.

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
11.	Potatoes contained in bags upto 40 Kg. capacity.	(i) From 29.4. 78 to 21.8. 85 (ii) From 22.8. 85 to 7.4. 86	50 paise per bag. Re. 1/- per bag.
12.	Potatoes contained in bags of more than 40 Kg. and upto 80 Kg. capacity	(i) From 29.4. 78 to 21.8. 85 (ii) From 22.8. 85 to 7.4.86	Re 1/- per bag Rs. 2/- per bag.
13.	(a) Potatoes contained in other Package or loose. (b) Potatoes	(i) From 29.4. 78 to 21.8. 85 (ii) From 22.8. 85 to 7.4.86 From 8.4. 86 onwards	50 paise per 40 Kg. or part thereof. Re. 1/- per 40 Kg. or part thereof. 25 paise per 10 Kg. or part thereof.
14.	All other vegetable	From 22.8. 85 onwards	25 paise per 10 Kg. or part thereof.
15.	Timber:		
	(a) Sawn and Hakrics (All sizes):		
	(i) Deodar, Sawn, Hakrics, Dimdimas, rough axed (All sizes)	From 29.4. 78 to 5.11. 78	Rs. 50/- Cum
	(ii) Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khanor).	From 6.11.78 onwards	Rs. 50/- Cum.
	(iii) Kail	From 29.4.78 to 5.11.78	Rs. 40/- Cum.
	(iv) Kail, Sal	From 6.11.78 onwards	Rs. 40/- Cum.

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
	(v) Chil	From 29.4.78 onwards	Rs. 35/- Cum.
	(vi) Fir	From 29.4.78 to 5.11.78	Rs. 35/- Cum.
	(vii) Fir/Spruce	From 6.11.78 onwards	Rs.30/- Cum.
	(viii)Hornbean (Khirkee) Ash	From 6.11.78 onwards	Rs. 75/-Cum.
	(b) Logs (All sizes):		
	(i) Deodar	From 29.4.78 to 5.11.78	Rs. 35/- Cum.
	(ii)Deodar, Walnut, Maple, Birdcherry, Betula species (Bhojpattar), Aesculus indica (Khanor).	From 6.11.78 onwards	Rs. 35/- Cum.
	(iii) Kail	From 29.4. 78 to 5.11.78	Rs. 28/- Cum.
	(iv) Kail, Sal	From 6.11. 78 onwards	Rs. 28/- Cum.
	(v) Chil	From 29.4. 78 onwards	Rs. 25/- Cum.
	(vi) Fir	From 29.4. 78 to 5.11. 78	Rs. 20/- Cum.
	(vii)Fir/Spruce	From 6.11. 78 onwards	Rs.20/- Cum.
	(viii)Hornbeam (Khirkee), Ash	From 6.11. 78 onwards	Rs. 52/-Cum.
	(c) Ballies (All sizes):		
	(i) Deodar	From 29.4. 78 onwards	Rs. 25/-Cum.
	(ii) Kail	From 29.4. 78 to 5.11. 78	Rs. 20/- Cum.
	(iii) Kail, Sal	From 6.11. 78 onwards	Rs. 20/- Cum.

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
	(iv) Chil	From 29.4. 78 onwards	Rs. 18/- Cum.
	(iv) Fir	From 29.4. 78 to 5.11. 78	Rs. 15/- Cum.
	(v) Fir/Spruce	From 6.11. 78 onwards	Rs. 15/- Cum.
	(d) Khair:		
	(i) Chipped heartwood or billets of heartwood.	From 6.11.78 to 21.8.85	Rs. 10/- per quintal
	(ii) Chipped heartwood or log form or roots or any other form.	(i) From 22.8.85 to 31.3.92	Rs. 50/- per quintal.
		(ii) From 1.4.92 onwards	Rs. 75/- per quintal
	(iii) Khair wood with bark in billets or log form	From 6.11.78 to 21.8.85	Rs. 5/- per quintal.
	(iv) Khairwood with bark in billets or log form or roots or any other form.	(i) From 22.8.85 to 31.3.92	Rs. 25/- per quintal.
		(ii) From 1.4.92 onwards	Rs. 37.50 per quintal
	(e) Fuel Wood	(i) From 6.11.78 to 21.8.85	Rs. 0.75 per quintal.
		(ii) From 22.8.85 onwards	Rs. 10/- per quintal.
	(f) Chil Pulpwood	(i) From 6.11.78 to 21.8.85	Re. 1/- per quintal.
		(ii) 22.8.85 onwards	Rs. 10/- per quintal.
	(g) Any other coniferous or broad leaved timber.	From 6.11.78 onwards	Rs. 40/- Cum.
16.	Seeds:		

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
	Seeds of all forest species like Deodar, Kail, Chil and broad leaved species	From 6.11.78 onwards	Rs. 100/- per quintal.
17.	Other Forest Produce:		
(a)	Bamboo	(i) From 29.4.78 to 21.8.85	Rs. 1.50 per quintal.
		(ii) From 22.8.85 to 23.4.91	Rs. 5/- per quintal
		(iii) From 24.4.91 onwards	Rs. 10/- per quintal
(b)	Katha	(i) From 29.4.78 to 23.4.91	Rs. 150 per quintal.
		(ii) From 24.4.91 to 10.12.92	Rs. 500/- per quintal
		(iii) From 11.12.92 onwards	Rs. 250/- per quintal.
(c)	Resin	(i) From 9.4.78 to 8.4.79	Rs. 12.50 per quintal
		(ii) From 29.4.79 to 23.4.91	Nil
		(iii) From 24.4.91 onwards	Rs. 20/- per quintal.
(d)	Diescorca	(i) From 29.4.78 to 21.8.85	Rs. 14/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 28/- per quintal.
(e)	Barberies	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 20/- per quintal (Dry).
(f)	Carum Carvi (Kala-zeera).	(i) From 29.4.78 to 21.8.85	Rs. 200/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 400/- per quintal (dry)

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
(g)	Embllica officianale (Amla Fruit)	(i) From 29.4.78 to 21.8.85	Rs. 2.50 per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 5/- per quintal(Dry).
		(iii) From 24.4.91 onwards	Rs. 10/- per quintal (Dry).
(h)	Centiana Karu (Kaur)	(i) From 29.4.78 to 21.8.85	Rs. 25/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 50/- per quintal (Dry).
(i)	Jurinea Macrorephila (Dhoop)	(i) From 29.4.78 to 21.8.85	Rs.5/- per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 10/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 50/- per quintal (Dry).
(j)	Juglansregia (Akhrot bark and fruit)	(i) From 29.4.78 to 21.8.85.	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs 20/- per quintal (Dry).
		(iii) From 24.4.91 onwards	Rs. 100/- per quintal (Dry).
(k)	Merchella esculenta (Guchhie)	(i) From 29.4.78 to 21.8.85	Rs. 2,000/-per quintal (Dry).
		(ii) From 22.8.85 to 25.4.89	Rs.4,000/- per quintal (Dry)
		(iii) From 26.4.89 23.4.91	Rs.2,000/- per quintal (Dry).
		(iv) From 24.4.91 to 31.5.91	Rs. 5000/- per quintal (Dry).
		(v) From 1.6.91 onwards	Rs. 3000/- per quintal (Dry).
(l)	Picrothiza Karrosa (Kaur, Karu)	(i) From 29.4.78 to 21.8.85	Rs. 25/- per quintal (Dry).

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
		(ii) From 22.8.85 to onwards	Rs. 50/- per quintal (Dry).
(m)	Ranwolfia Serpantina (Rauwolfia)	(i) From 29.4.78 to 21.8.85	Rs. 250 per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 500/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 750/- per quintal (Dry).
(n)	Saussurea Lappa (Kuth)	(i) From 29.4.78 to 21.8.85	Rs. 15/- per quintal (Dry)
		(ii) From 22.8.85 onwards	Rs. 30/- per quintal (Dry).
(o)	Terminala chebula (Hara fruit).	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 20/- per quintal (Dry)
		(iii) From 24.4.91 onwards	Rs. 40/- per quintal (Dry).
(p)	Violaserpens Violaodorata (Banfsha)	(i) From 29.4.78 to 21.8.85	Rs. 50 per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 100/- per quintal (Dry).
(q)	Reetha	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 40/- per quintal (Dry).
(r)	Chillgoza	(i) From 29.4.78 to 21.8.85	Rs. 75/-per quintal (Dry).
		(ii) From 22.8.85 onwards	Rs. 150/- per quintal (Dry).
(s)	Terminalia belerica (Behra Fruit).	(i) From 29.4.78 to 21.8.85	Rs. 10/- per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Rs. 20/- per quintal (Dry)

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
		(iii) From 24.4.91 onwards	Rs. 40/- per quintal.
	(t) Bhabar grass	(i) From 29.4.78 to 21.8.85	Rs. 0.50 per quintal (Dry).
		(ii) From 22.8.85 to 23.4.91	Re. 1/- per quintal (Dry).
		(iii) From 24.4.91 onwards	Rs. 5/- per quintal (Dry).
18.	(a) Bricks	(i) From 22.8.85 to 23.4.91	Rs. 25/- per thousand
		(ii) From 24.4.91 onwards	Rs. 30/-per thousand.
	(b) Lime Stone	(i) From 22.8.85 to 16.12.85	Rs. 10/ per ton.
		(ii) From 17.12.85 to 30.4.88	Rs. 5/- per ton.
		(iii) From 1.5.88.to 23.4.91	Rs. 10/- per ton.
		(iv) From 24.4. 91 to 31.5.91	Rs. 50/- per ton.
		(v) From 1.6. 91 onwards	Rs. 25/- per ton.
	(c) Bajri	(i) From 22.8. 85 to 23.4. 91	Rs. 5/- per ton.
		(ii) From 24.4.91 to 30.10.94	Rs. 10/- per ton.
		(iii) From 31.10. 94 onwards	Rs. 5/- per ton.
	(d) Sand	(i) From 22.8. 85 to 23.4.91	Rs. 5/- per ton.
		(ii) From 24.4. 91 to 30.10. 94	Rs. 10/- per ton.
		(iii) From 31.10. 94 onwards	Rs. 5/- per ton.

Sl No.	Particulars of the goods on which tax is leviable	Period	Rate of tax
1	2	3	3
(e)	Other minor minerals	(i) From 22.8. 85 to 23.4.91	Rs. 5/- per ton.
		(ii) From 24.4. 91 onwards	Rs. 10/- per ton.
19.	Cement	(i) From 22.8. 85 to 30.4.88	Re 1/ per bag of 50 Kg.
		(ii) From 1.5. 88.to 23.4.91	Re. 1.50/- per bag of 50 Kg..
		(iii) From 24.4. 91 to 30.5. 94	Rs. 2/- per bag of 50 Kg.
		(iv) From 31.5. 94 onwards	Rs. 3/- per bag of 50 Kg.
20.	Brick bats	(i) From 24.4. 91 to 31.5.91	Rs. 20/- per ton.
		(ii) From 1.6. 91 onwards	Rs. 15/- per ton.
21.	Clinker	(i) From 23.9. 91 to 27.10. 94	Rs. 30/- per ton
		(ii) From 28.10. 94 onwards	Rs. 60/- per ton.
22.	All types of yarn (excluding woollen yarn).	(i) From 31.5. 94 to 31.7. 94	0.75 paise per Kg. or part thereof.
		(ii) From 1.8. 94 onwards	0.20 paise per Kg. or part thereof.
23.	Prepared explosives, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.	From 31.5. 94 onwards	Rs. 5/- per Kg. or part thereof.

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

**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) SECOND AMENDMENT ACT, 2012**

ARRANGEMENT OF SECTIONS

Sections:

1. Short title and commencement.
2. Amendment of section 4.
3. Amendment of section 4-A.
4. Amendment of section 5.
5. Substitution of section 9.
6. Amendment of section 15.
7. Validation and exemption.

**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS
CARRIED BY ROAD) SECOND AMENDMENT ACT, 2012**

(Act No. 1 of 2013)¹

(Received the assent of the Governor on the 5th January, 2013 and was published both in Hindi and English in the Rajpatra, Himachal Pradesh, dated 15.1.2013, P. 5958-5962.)

AN ACT further to amend the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999(Act No. 16 of 1999).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Sixty-third Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Himachal Pradesh Taxation (On Certain Goods Carried By Road) Amendment Act, 2012.

(2) Save as otherwise provided in this Act, sections 2 to 6 shall be deemed to have come into force on 5th day of October, 1999.

[Sections 2 to 6 incorporated in principal Act]

7. Validation and exemption.—(1) Notwithstanding anything contained in any judgment, decree or order of any court or other authority to the contrary, any assessment, levy or collection of any tax, on certain goods carried by road within the State (hereinafter in this section referred to as “aforesaid tax”), made or purporting to have been made or any action taken or anything done under the provisions of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999 (Act No. 16 of 1999) (hereinafter in this section referred to as “the said Act”), at any time, on or after the 5th day of October, 1999 but before the commencement of this Act, shall be

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh, dated 31st August, 2012, pp. 3320 and 3322.

deemed to be as valid and effective as if such assessment, levy or collection or action or thing had been made, taken or done under the provisions of this Act and accordingly-

- (i) the aforesaid tax assessed, levied or collected or purporting to have been assessed, levied or collected under the provisions of the said Act before the commencement of this Act shall be deemed to be and always deemed to have been validly assessed, levied or collected in accordance with law;
 - (ii) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority, or any decree or order directing the refund of any such aforesaid tax which has been collected;
 - (iii) recoveries, if any, shall be made in accordance with the provisions of the said Act of all amounts which would have been collected thereunder as such aforesaid tax as if this Act had been in force at all material times; and
 - (iv) anything done or any action taken (including any rule or order made, notification issued or direction given or exemption granted or penalty imposed) under the said Act before the commencement of this Act shall be deemed always to have been validly done, taken or made in accordance with this Act.
- (2) 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 this Act, the assessment , levy or collection of the aforesaid tax; or
 - (ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under this Act; and
 - (b) no act or omission on the part of any person, before the commencement of this Act, shall be punishable as an offence which would not have been so punishable as if this Act had not come into force.
-