

# **Punjab Panchayat Samitis (Sale of Liquor) Taxation Rules, 1976**

PUNJAB

India

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### **Rule**

### **PUNJAB-PANCHAYAT-SAMITIS-SALE-OF-LIQUOR-TAXATION-RULES of 1976**

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Punjab Panchayat Samitis (Sale of Liquor) Taxation Rules, 1976Published vide Punjab Government Notification No. G.S.R. 135/P.A.3/61/Section 115/76, dated 1st December, 1976Punjab GovernmentDevelopment and Panchayat DepartmentNo. G.S.R. 135/P.A.3/61/Section 115/76. - With reference to Punjab Government Development and Panchayat Department notification No. G.S.R. 120/PA.3/61/Section 115/76, dated the 28th September, 1976 and in exercise of the powers conferred by Section 115 read with Section 70 of the Punjab Panchayat Samitis and Zila Parishads Act, 1961 (Punjab Act 3 of 1961), the Governor of Punjab is pleased to make the following rules, namely :-

### **1. Short Title and Commencement.**

(1)These rules may be called the Punjab Panchayat Samitis (Sale of Liquor) Taxation Rules, 1976.(2)They shall come into force at once.

### **2. Definitions.**

- In these rules, unless the context otherwise requires, -(a)'Act' means the Punjab Panchayat Samitis and Zila Parishad Act, 1961;(b)'assessee' means a person who has been granted a licence in form L-14, L-14A, L-14B by the Collector within the jurisdiction of Panchayat Samiti and is liable to pay tax on the sale of country liquor levied by the Panchayat Samiti under the Act;(c)'agent' means a person authorised by an assessee in writing to appear on his behalf before an assessing authority or appellate authority or any other officer appointed by the State Government for carrying out the purposes of these rules;(d)'assessing authority' means the Executive Officer of the Panchayat Samiti;(e)'country liquor' shall have the meaning assigned to it in the Punjab Excise Liquor

Definitions, 1954 and shall not include the substance commonly known as 'Lahan';(f)'Form' means a form appended to these rules;(g)'month' means a calendar month;(h)'Person' shall include any company or association or body of individuals whether incorporated or not;(i)'Tax Collector' means a person employed by the Panchayat Samiti with that designation or any other persons authorised by the assessing authority to realise the tax on behalf of the Panchayat Samiti;(j)'year' means the financial year commencing from 1st April and ending on 31st March, following;(k)'words and expressions' used but not defined in these rules shall have the meanings assigned to them in the Act.

### **3. Liability to pay tax.**

- The assessee within the jurisdiction of the Panchayat Samiti shall deposit the amount on the sale of country liquor during a month calculated at the rules at which the tax has been levied by the 5th of the succeeding month in the accounts of the Panchayat Samiti and submit Form TSLI along with the return in Form TSLII.

### **4. Notice for filing returns.**

- The assessing authority may by notice require an assessee to file or cause to be filed a return in Form TSLII relating to sale of country liquor.

### **5. Assessment.**

- The assessing authority shall make the assessment after examining the sale of country liquor after every six months during the months of October and April.

### **6. Appeal.**

(1)An appeal under Section 73 of the Act, may be submitted in the form of a memorandum stating the grounds of appeal.(2)The authority competent to decide the appeal under the Act, shall fix the date, time and place for hearing the appeal and shall send an intimation about the same to the appellant and the assessing authority and shall after giving an opportunity to the appellant or his agent of being heard and after making such further enquiry as he may deem necessary, pass such orders in respect of the appeal as he may think fit. Such orders shall be final and the assessment statement shall, if necessary, be corrected in accordance therewith.

### **7. Reassessment of assessee.**

- If in consequence of definite information which has come to his possession, the assessing authority discovers that the tax payable under these rules by an assessee has been underassessed, or escaped assessment in any year, the assessing authority may, at any time within a period of three years following the close of the year for which tax is proposed to be reassessed, and after giving the assessee a reasonable opportunity of being heard, proceed to reassess the tax which has been under assessed or has escaped assessment.

## **8. Rectification of mistakes.**

- The Appellate Authority or an assessing authority may, at any time, within two years from the date of any order passed by him, of his own motion or on any information received by him, rectify any clerical or arithmetical mistake apparent from the record :Provided that no such rectification shall be made if it affects the assessee adversely, unless a notice has been given in writing to such an assessee of his intention to do so and has given the assessee a reasonable opportunity of being heard.

## **9. Issue of Demand Slips.**

(1) Soon after the finalization of the assessment statement, demand slips in form TSL III shall be prepared and served by the assessing authority upon each assessee. The service shall be effected either by the Tax Collector himself or through a person authorized by the assessing authority in this behalf after getting acknowledgement by the assessee or by post under postal certificate. (2) A progress report regarding the distribution of the demand slips shall be prepared and submitted by the Tax Collector to the assessing authority in such manner as may be specified by him.

## **10. Time of payment of tax.**

- The tax assessed under these rules shall become payable within one month of the date of issue of the demand slips failing which it shall become liable to be recovered as arrears of land revenue under Section 76 of the Act.

## **11. Preparation of Tax Demand and Collection Register.**

(1) When the final assessment statement is prepared, it shall be copied out in the Tax Demand and Collection Register in Form TSL IV. (2) When the necessary entries have been posted in the Demand and Collection Register, the assessing authority shall certify below the last entry in the Register that all the entries on the assessment statement have correctly been brought therein and that the total demand as given above agrees with the total in final assessment statement. A certificate will be given in the subsequent year to the effect, that all arrears due on account of previous years have been posted in the Tax Demand and Collection Register for the current year. (3) When an amendment is made in the final assessment statement, the necessary correction shall be made in red ink in the final assessment statement as well as in the Tax Demand and Collection Register under the dated initials of the assessing authority. (4) At the beginning of each financial year, a fresh Tax Demand and Collection Register shall be opened in which the arrears relating to the previous year as well as the demand for the current year will be posted. (5) To enable the Panchayat Samiti to watch the progress of collection of tax, a Tax Collection progress statement in Form TSL V shall be laid before the Panchayat Samiti by the assessing authority once a quarter. The statement shall be prepared in two parts. The first part will indicate the collection of arrears and the balance of arrears and the second part will indicate the collection of the current demand and the arrears thereof which still remain to be realised. The statement at the end of the year shall be forwarded to the Government :Provided

that if any arrear is due from any member or official of the Panchayat Samiti, the name of such person shall be shown in red ink separately at the end of the statement along with the amount due from him.(6)All the realization of taxes received directly at the office of the Panchayat Samiti or through the Tax Collector shall be posted in the Tax Demand and Collection Register without any delay and shall be attested by the assessing authority with reference to the relevant record.(7)Whenever the arrears of any tax are recovered as arrears of land revenue under Section 76 of the Act, a remark to that effect shall be made in the remarks column of the Tax Demand and Collection Register and the amount of any notice, fee or cost recovered shall be shown as a 'deduct' entry against the cost of collection of the tax.

## 12. Fees.

- A fee of Re. 1 shall be payable to the Panchayat Samiti for every application or for obtaining copy of any record.

## 13.

The Punjab Panchayat Samitis Taxation Fees Rules, 1963, in so far as these relate to collection of taxes shall not be applicable to the assesseees under these rules.

FORM TSL I Collection Challan Challan for Remittance of money to the PanchayatSamiti ----- Original (To be retained in the office of the PanchayatSamiti) Dated By whom on what Amountbrought account	FORM TSL I Collection Challan Challan for Remittance of money to the PanchayatSamiti----- Duplicate (To be returned to the person making payment) 19 By whom on what Amountbrought account Rs. P Total in words Examined and entered Accountant	FORM TSL I Collection Challan Challan for Remittance of money to the PanchayatSamiti----- Triplicate (To be attached withthe return) Dated By whom on what Amountbrought account Rs. P Total in words Cash received Treasurer	19 Rs. P Examined and returned Treasurer Accountant	Dated Cash received Accountant	19 Rs. Exa and ente Acco
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Executive Officer Executive Officer Executive Officer  
Form T.S.L. IIPanchayat Samiti \_\_\_\_\_Month \_\_\_\_\_

- 1 Name of the country liquor vendor and permanent address.
- 2 Location of the country liquor vendor.
- 3 Opening balance of the country liquor at the beginning of the month, quart, pint and Nip-wise
- 4 Country liquor received during the month quart, pint and Nip-wise
- 5 Sale of country liquor during the month, quart, pint and Nip-wise.
- 6 Balance of country liquor at the end of the month quart, pint and Nip-wise.
- 7 Amount of tax due on the sale of country liquor during the month.
- 8 Amount deposited.
- 9 Balance to be deposited.

Assessee.

Form T.S.L. III[See rule 9(1)]Demand Slip No. \_\_\_\_\_ Panchayat  
Samiti \_\_\_\_\_ Book No. \_\_\_\_\_ Dated \_\_\_\_\_ The amount  
specified below is due from :Name and address of the assessee  
\_\_\_\_\_

Number of demand Period in respect of which the amount is due Particulars of tax due amount.  
Total

Form T.S.L. IV[See rule II(i)]Tax Demand and Collection Register

		Name and address of					
S.No.	Number and date of assessment	person by whom demand is payable	Demand	Arrears	Total Demand	Signature of the assessing authority	
		Rs. P					
1	2	3	4	5	6	7	

Collection

		Balance due Rs. P		Initials of assessing authority		Remarks	
No. and date of receipt	Amount						
8	9	10		11		12	

Form T.S.L. V

## Part A – Tax Collection Progress Statement (Arrears)

Description of Tax \_\_\_\_\_ (Separate figures will be given for demand of each year).

Year	Balance of arrears	Collection	Balance of demand outstanding (Col. 2- 3)	Amount for the realisation of which legal action has beentaken	Amount for which no such action has yet been taken	Remarks
1	2	3	4	5	6	7

Note. - Separate statement shall be applied to each tax and for miscellaneous demands.-----