

# The Punjab Passengers and Goods Taxation Rules, 1952

HARYANA

India

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### Rule

### THE-PUNJAB-PASSENGERS-AND-GOODS-TAXATION-RULES-1952 of 1952

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## Chapter I Preliminary

### 1. Short title.

- These rules may be called the Punjab Passengers and Goods Taxation Rules, 1952.

### 2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context, -(a)'Act' means the Punjab Passengers and Goods Taxation Act, 1952;(b)'Agent' means a person authorised in writing by an owner to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act; being -(i)a relative of the owner; or(ii)a person in the regular and whole-time employ of the owner; or(iii)a person who has been enrolled as a Chartered Accountant in the Register of Accounts maintained by the Union Government under the Auditor's Certificate Rules, 1932, or has passed an Accountancy examination recognised in this behalf by the State Government; or(iv)A person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government.(c)[ "Assessing Authority" in respect of any owner means the officer incharge of the district or the Excise and Taxation Officer

incharge of the circle within whose territorial jurisdiction the owner's place of business is situated or an officer not below the rank of an Assistant Excise and Taxation Officer directed by the Commissioner to exercise the powers of, and perform the duties and functions of, Assessing Authority. [Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/S.22/Amd.(5)/74, dated 4th November, 1974.] Explanation. - Officer incharge means an officer not below the rank of the Excise and Taxation Officer.](d) Assistant Excise and Taxation Officer means the person appointed by that designation by the State Government under Section 7 of the Act to assist the Commissioner;(dd)[ "Deputy Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under Section 7 of the Act to assist the Commissioner] [Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/S.22/Amd.(12)/74, dated 4th November, 1974.];(e)'Excise and Taxation Officers' means the person appointed by that designation by the State Government under Section 7 of the Act, to assist the Commissioner;(f)'form' means the form appended to these rules;(g)'free luggage allowances' means the weight of the personal luggage allowed to be carried, free of charge, in a stage carriage by a passenger travelling by that carriage;(h)'goods receipt' means the receipt prepared by an owner of a motor vehicle in respect of the goods carried or transported by him;(hh)[ "Joint Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under Section 7 of the Act to assist the Commissioner.] [Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/Section 22/Amd.(5)/74, dated 4th November, 1974.](j)'Treasury' means the Government Treasury, or Sub-Treasury of a district or tehsil, as the case may be;(k)'month' means a calendar month according to the British Calendar;(m)[ 'place of business' in relation to an owner means the place in State, where the account of business are kept and if there are more than one such places (hereinafter called the branches), such place as is nominated by him as his head office and if no such nomination is made by him, the branch which is nominated by the Commissioner, as the head office.] [Substituted vide Haryana Government Notification No. GSR 91/PA.16/52/Section 22/Amd.(3)/74, dated 19th November, 1974.](n)'section' means a section of the Act;(p)'stamp' means the stamp issued by the State Government under Rule 9;(q)'ticket' means a ticket issued by an owner;(r)'year' means the Financial year;(s)[ 'Prescribed Authority' means the purpose of - [Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/Section 22/Amdendment(5)/74, dated 4th November, 1974.](i) Sections 3, 6, 9, 11, 12 and 21, the Assessing Authority;(ii) Sections 13, 13A and 14, an officer of the Excise and Taxation Department who is not below the rank of Taxation Inspector within his jurisdiction or an officer of any other department of the State Government authorised by the Commissioner in his behalf and within the jurisdiction as specified by the Commissioner].

## Chapter II

### Registration

#### 3. Application for registration.

(1) An application for registration under Section 9 shall be -(a)[ made by the owner in Form P.T.T.I. to the Assessing Authority of the district concerned within fifteen days of the date of purchase of his motor vehicle or the date of incurring the liability to pay the tax under the Act, whichever is earlier.]

[Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/S.22/Amd.(5)/74, dated 4th November, 1974.](b)signed by the owner;(c)verified in the manner specified in the said form; and(d)accompanied by a [(treasury receipt of Rs. 5/-)] [Substituted vide Haryana Government Notification No. GSR 22/PA.16/52/S.22/Amd./71, dated 8th January, 1974.](2)An owner who has been granted more than one type of permit as specified in Rule 58 of the Haryana Motor Vehicles Rules, 1993, shall make a separate application in respect of each such type of permit.

#### **4. Grant of Certificate of registration.**

(1)The Assessing Authority shall, after making such enquiry as he thinks fit, and on being satisfied that the application is otherwise in order, register the owner and grant him a certificate of registration in form PTT 2.(2)If an owner owns more than one motor vehicle and has more than one place of business, he shall, on application, be granted free of charge a copy of the certificate of registration duly authenticated by the Assessing Authority for each additional place of business and for each motor vehicle covered by the certificate and the owner shall exhibit, the same on a conspicuous part of each such place of business as well as on each motor vehicle.(3)(a)If a certificate of registration, granted under sub-rule (1) or duly authenticated copy thereof granted under sub-rule (2) is lost, the owner shall immediately report the fact to the Assessing Authority and the Assessing Authority shall, on application made by such owner, and accompanied by a [treasury receipt of Re. 5] [Substituted vide Haryana Government Notification No. GSR 22/PA.16/52/Section 22/Amdendment/71, dated 8th January, 1974.] grant him a duplicate of registration or an authenticated copy thereof, as the case may be.(b)If the original certificate or registration granted under sub-rule (1) or duly authenticated copy thereof granted, under sub-rule (2) has become defaced or illegible the owner shall return to the Assessing Authority with an application for the grant of a duplicate copy of the certificate or an authenticated copy thereof, as the case may be, which shall be granted free of charge.(c)A duplicate certificate or an authenticated copy thereof, granted under this sub-rule shall be clearly marked "Duplicate", in red ink.

#### **5. Amendment or cancellation of certificate of registration.**

(1)If the owner-(a)sells or otherwise disposes of his business or any part of such business or effects any other change in the ownership, name, style, location, nature or extent of such business; or(b)discontinues such business he shall, within thirty days of such sale, disposal, discontinuance or change, submit a report to that effect to the Assessing Authority, and if the owner is registered under the Act, he shall apply in form PTT 3 to the Assessing Authority for cancellation or amendment of the certificate of registration, as the case may be.(2)When the Assessing Authority receives an application in form PTT 3 under sub-section (1) for the amendment of a certificate of registration, he shall, after making such enquiry, if any, as he thinks fit, make necessary amendment in the certificate of registration.(b)When the Assessing Authority receives an application in Form PTT 3 for the cancellation of a certificate of registration under sub-rule (1) or is otherwise satisfied that a certificate of registration should be cancelled he shall after making such enquiry, as he thinks fit, cancel the registration certificate and it shall be deemed to have been cancelled and the liability to pay tax under the Act deemed to have ceased with effect from the date specified by the Assessing Authority in this behalf.

## Chapter III

# Table of Fare, Freights and Timings issue of Tickets and Refunds

## 6. Supply of table of fares and freights and table of timings of arrival and departure.

(1) Every owner shall furnish to the Assessing Authority with his application under Rule 3, and as often as he may be required to do so by it, a correct and complete table showing the actual rates of fares and freights chargeable for the carriage of transport of passengers and goods fixed under Motor Vehicles Act, 1988, and the rules made thereunder, and in the case of a stage-carriage, a table showing the timings of arrivals and departure of such vehicle, the free luggage allowance admissible to each passenger and the rate of freight per maund chargeable for any luggage in excess of the free luggage allowance. (2) Any alteration in the rates of fare and freights or in the hours of arrivals and departures or in the rate of free luggage allowance as furnished to the Assessing Authority under sub-rule (1) shall be accompanied in writing by the owner to the Assessing Authority forthwith. [7. Passengers tickets. - A ticket, for the carriage of passengers and his luggage in excess of the free luggage allowance shall be in form PTT 4 : Provided that the State Government may generally or in any particular case by order in writing, allow the issue of tickets in any different form and payment of tax in any different manner. (2) The tickets mentioned in sub-rule (i), shall be printed and bound in books of 100 tickets each. Each ticket shall bear a serial number and the number of the ticket in various books shall be consecutive and in an ascending order. The tickets shall also bear the book number or series number. The last serial number shall go upto one lac. Thereafter a fresh series shall be got printed under intimation to the Assessing Authority, concerned. Where the tickets are issued denomination wise, the serial number, the book number or the series number shall be separate for each such denomination. (3) The ticket in form PTT 4 shall have a perforation between the foil and the counterfoil, unless a different pattern of ticket is allowed by the State Government under the proviso to sub-rule 91. (4) The tickets on a joint route shall bear separate serial number and book number or series number for Haryana portion of the journey and shall also bear conspicuously the words "Tickets for Journey in Haryana" in English and g f j ; k k k e s ; k = k d k f V d V [Substituted vide Haryana Government Notification No. GSR 35/PA.16/2/S.22/Amd.(1)/78, dated 24th March, 1978.]. (5) A season ticket shall be in form PTT 4-A]. [8. Good receipts. - (1) A receipt for the transport of goods, other than luggage carried by a passenger with him on a motor vehicle, shall be in form PTT-5. (2) The receipt referred to in sub-rule (1) shall be printed in quadruplicate and bound in books of 100 receipts each. Each receipt shall bear a serial number and the number of the receipts in various books shall be consecutive and in an ascending order. The serial number shall go up to 20,000. Thereafter a fresh series of books shall be got printed under intimation to the Assessing Authority concerned. The serial number on the books and receipts shall be printed.] [Substituted vide Haryana Government Notification No. GSR 35/PA.16/2/S.22/Amd.(1)/78, dated 24th March, 1978.]. [8A. Places for Tax Collection Points. - (1) Keeping in view the potential and safeguard of Government revenue, Deputy Excise and Taxation Commissioner or District Transport Officer of a District shall send a list of places to the Commissioner where Tax Collection Points are

required to be set up.(2)The Commissioner may, after making such enquiries as he may deem fit, allow the Deputy Excise and Taxation Commissioner or the District Transport Officer, as the case may be, the place(s) where Tax Collection Points could be set up.(3)Any Tax Collection Point may be removed or shifted from one place to another by the Deputy Excise and Taxation Commissioner or the District Transport Officer of the district with the approval of the Commissioner.] [Added by Haryana Notification No. S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.]

## 9. Rate of tax and Method of payment of tax.

(1)Tax shall be paid in one of the following manners :-(i)By stamping the ticket or receipt with an impressed, embossed, engraved or adhesive stamp (not already used) issued by the State Government for the purposes of the Act and denoting that the tax due has been paid.(ii)Where impressed, exposed, engraved or adhesive stamps are not available or the commissioner so directs, the amounts of tax payable shall be deposited by the owner in cash into the Government Treasury at such intervals and in such manner as laid down in rules :Provided that in the case of [contract carriages, public carriers and private carriers] [Substituted vide Haryana Government Notification No. GSR 61/PA.16/52/Section 22/Amdendment(2)/73, dated 18th April, 1973.] an owner may, at his option pay to the State Government the following lump sum per annum, in lieu of the tax chargeable on fare and freight :-

(i) [ Scooter Rickshaw [Substituted vide Haryana Government Notification No. GSR 35/PA.16/2/S.22/Amd.(1).(1)/78, dated 24th March, 1978.]	Rs. 50/- per month per authorised seat irrespective of theseating capacity of the vehicles, subject to the condition thatit would be allowed to operate in 5 kilometer perimeter beyondthe municipal limits.]
[(i-a) Scooter Rickshaw (three seaters) [Added by Haryana Notification No. S.O1/P.A.16/1952/S.22/2002. dated 6.1.2003.]	Rs. 1800 per annum subject to the condition that it would beallowed to operate in 5 kilometers perimeter beyond the municipallimits];
(ii) [ Motor Cycle Rickshaw (four seater) [Substituted by Haryana Notification No. GSR 48/PA16/52/S.22/96 dated 5.7.1996.]	Rs. 2,400/- per annum]
(iii) [ Tempo Rickshaw (six seater) [Substituted by Haryana Notification No. GSR 48/PA16/52/S.22/96 dated 5.7.1996.]	Rs. 3,600/- per annum]
(iv) Public carriers or private carriers used for carryinggoods not exceeding their certified and registered load as perthe Motor Vehicles Act, 1988 (59 of 1988), in or through theState of Haryana having gross vehicles weight :	
(a) Not exceeding 16.2 tonnes	Rs. 4,000 per annum
(b) Exceeding 16.2 tonnes but not exceeding 25 tonnes	Rs. 5,600 per annum
(c) Exceeding 25 tonnes	Rs. 12,000 per annum

[Note- Lumpsum of Rs. 4,000, Rs. 5,6000 and Rs. 12,000is in lieu of tax and additional tax payable under the Act.]

[Substituted by Haryana Notification No.

S.O.41/P.A.16/1952/S.22/2005, dated 7.6.2005.]

[(iv-a) Maxi seaters (7 to 12 seats) [Added by Haryana Notification No. GSR 48/PA16/52/S.22/96 dated 5.7.1996.]

(v) Taxi, Station wagon,

(vi) [ Public or private carriers used for[carrying goods notexceeding their certified and registered load as per MotorVehicles Act 1988,] [Clause (vi) substituted by Haryana Notification No. GSR 48/PA16/52/S.22/96 dated 5.7.1996.]

In or through the State of Haryana having[gross vehicleweight] [Substituted for 'loading capacity' by Haryana Notification No. S.O.16/P.A.16.1952/S.22/2002. dated 13.2.2002.]:

(a) upto 16.2 tonnes

(b) Above 16.2 tonnes to 25 tonnes

(c) exceeding 25 tonnes

[-] [Proviso omitted by Haryana Notification No. S.O.15/P.A.16/1952/S.22/2003. dated 1.10.2003.]

(vii)[-] [Entries to clause (vii) omitted by Haryana Notification No. S.O. 15/P.A.16/1952/S.22/2003. dated 1.10.2003.]

(ix)[-] [Omitted by Haryana Government Notification No. GSR 80/PA.16/52/S.22/72, dated 21st April, 1972.]

(x) [ [Tractor with trolley holding public carrier permit orprivate permit [Substituted vide Haryana Government Notification No. GSR 80/PA.16/52/S.22/72/86, dated 13th November, 1986.]

(xi) Tempo Rickshaw with public carrier permit (loadingtempo).,

(xii) [ [Scooter Cycle Rickshaw (Loading) [Inserted vide Haryana Government Notification No. GSR 116/PA.15/52/S.22/Amd.(1)/75, dated 26th September, 1975.]

(xiii) Motor Cycle Rickshaw (Loading)

Rs. 150.- per month per seat subject to the condition that thenumber of seats for the purpose would be determined as per theauthorised seating capacity indicated by the manufacturer andexcluding the driver's seat]

Rs. 544

Rs. 3,500/- per annum;

Rs. 5,000/- per annum;

Rs. 10,000/- per annum;

Rs. 450.-]

Rs. 610/-

Rs. 272/-]

Rs. 340/-

(xiv) [ Public carrier operating under the National PermitScheme, registered under the Motor Vehicles Act, 1988, in any ofthe Union Territories in India and carrying goods in the State ofHaryana. [Substituted by Haryana Notification No. GSR 47/PA 16/52/Amd 93 dated 31.8.1993.] Rs. 3,500/-

Note.- Lumpsum of Rs. 3,5000/- is in lieu of tax andadditional tax payable under the Act;.]

[-] [Proviso to entry (xiv) omitted by Haryana Notification No. S.O. 15/P.A.16/1952/S.22/2003, dated 1.10.2003.]

[-] [Added by Haryana Government Notification No. GSR 51/PA16/1952/S.22/94 dated 14th July, 1994.]

(2)Government may revise the lump sum rates mentioned in sub-rule (1) from time to time. Thereupon the owner of a public carrier, contract carriage of stage carriage, liable to pay tax in lump sum, will have the right to exercise his option afresh.[(2-A) Permit holders granted permit under the Haryana Government Transport Department, Notification No. S.O.90/CA.59/88/S.100/93, dated the 3rd November, 1993, for 53/54 seater full body buses and 30 seater mini buses, shall pay lump sum passenger tax on monthly basis to be calculated on a minimum of 200 kilometers per day operation and 50% assumed occupancy of the bus. The rate of lump sum passenger tax per month shall be as under :-

54 seater bus (excluding driver and conductor)	52 seater bus (excluding driver and conductor)	30 seater mini bus (excluding driver andconductor)
1	2	3
Rupees 16000*	16000*	10000*

\* Substituted by Haryana Notification No. GSR 48/PA16/52/S.22/96 dated 5.7.1996.][Provided that, in case of a bus for which permit has been granted after the 10th day of any month under the aforementioned notification of the Transport Department the passenger tax on that bus shall be calculated for subsequent days for that month proportionately.] [Added by Haryana Notification No. GSR 28/PA 16/52/S. 22/97 dated 30.4.1997.](2B)[ A permit holder granted permit for operating a 50-54 seater full body bus under the Haryana Government, Transport Department, Notification No. S.O. 422/AT-1/C.A. 59/1988/S. (3)/100, dated the 19th January, 2001, shall, in lieu of passenger tax, pay lump sum at the rate of Rs. 20,000/- per month with effect from 1st September, 2004 the lump sum for a month shall be payable in advance by the 20th day of that month.] [Added by Haryana Notification No. S.O.28/P.A.16/1952/S.22/2002.dated 2.4.2002and substituted by Haryana Notification No. S.O. 95/P.A. 16/1952/S. 22/2004.](2C)[ The Transport Co-operative Societies permit holders which were allotted route permits under the 1993-94 scheme and have been given extension of routes upto 24 kilometers, shall pay the lumpsum passengers tax per month at the following rates:-] [Sub rule (2C) added by Haryana Notification No. S.O.28/P.A.16/1952/S.22/2002.dated 2.4.2002.]

54 seater bus (excluding driver and conductor)	52 seater bus (excluding driver and conductor)	30 seater bus (excluding driver and conductor)
Rs. 20,000	Rs. 20,000	Rs. 14,000

[The rates given in sub-rules (2B) and (2C) shall be applicable from the dates the Private Bus Service Schemes of 1993 and 2001 were respectively notified in Haryana under the Motor Vehicles Act, 1988 (59 of 1988).] [Para substituted by Haryana Notification No. S.O.43/P.A.16/1952/S.22/2005. dated 13.6.2005.](2D)[(i) Owner of a bus holding a stage carriage permit under the Haryana Government, Transport Department, notification No. S.O. 153/C.A.59/1988/Section 100/2003, dated the 31st December, 2003, shall, in lieu of passenger tax, pay lump sum per month at the following rates -  
For a full body bus (50-54 seater) For a mini bus (30-35 seater)

Rs. 16,000/-

Rs. 9,600/-

(ii) In case of a bus for which a permit has been granted after the 10th day of any month, the lump sum for that month in respect of that bus shall be calculated proportionately for subsequent days of the month. (iii) In case of non-operation of a bus exceeding a continuous period of fifteen days for reasons beyond the control of the owner and where he deposits the permit, pro-rata relief shall be provided in payment of passenger tax but no relief shall be given for the period during which a bus remains impounded under any law in force. (vi) The owner shall pay lump sum within the first twenty days of the month to which the payment relates by making deposit to the Government Treasury or by furnishing demand draft or pay order to the appropriate assessing authority drawn in its favour. (2E) (i) Owner of a bus holding a stage carriage or a contract carriage permit for plying in the area of operation in the State specified below shall, in lieu of passenger tax, pay lump sum per month at the following rates :- (a) in respect of bus plying within the State only or whose permit does not require countersignatures of Delhi State Transport authorities -

Sr. No.	Type of bus	Passenger tax per month
1.	Ordinary half-body bus (stage carriage only)	Rs. 4,200/-
2.	Ordinary full-body bus (stage carriage only)	Rs. 7,000/-
3.	Deluxe full-body bus	Rs. 10,000/-
4.	Air-conditioned full-body bus	Rs. 12,000/-

(b) in respect of Compressed Natural Gas bus plying on a route part of which lies in Delhi and whose permit is required to be countersigned by Delhi State Transport authorities-

Sr. No.	Type of bus	Passenger tax per month
1.	Ordinary half-body bus (stage carriage only)	Rs. 4,800/-
2.	Ordinary full-body bus (stage carriage only)	Rs. 8,000/-
3.	Deluxe full-body bus	Rs. 12,000/-
4.	Air-conditioned full-body bus	Rs. 15,000/-

Area of Operation : (1) Faridabad :- The area of operation shall, in addition to Faridabad Municipal Corporation area and Haryana Urban Development Authority sectors, include residential, commercial and industrial areas developed by authorized colonizers and developers and peripheral area up to the following places/villages : Titan, Dhauj, Dayalpur, Kheri Mor, Prithla and Dayalpur. The buses can ply up to Delhi with permission of Delhi authorities. (2) Gurgaon :- (i) The area of operation shall, in addition to Gurgaon Municipal Corporation and Haryana Urban Development Authority sectors, include residential, commercial and industrial areas developed by authorized colonizers and developers and peripheral area up to the following places/villages : Maruti Kunj (Alwar road), Dharuhera (Jaipur road) and Dhankot (Pataudi road). The buses can ply up to Delhi with permission of Delhi authorities. (ii) In case of a bus for which a permit has been granted after



the 10th day of any month, the lump sum for that month in respect of that bus shall be calculated proportionately for subsequent days of the month.(iii)In case of non-operation of a bus exceeding a continuous period of fifteen days for reasons beyond the control of the owner and where he deposits the permit, pro-rata relief shall be provided in payment of passenger tax but no relief shall be given for the period during which a bus remains impounded under any law in force.(iv)The owner shall pay lump sum within the first twenty days of the month to which the payment relates by making deposit to the Government Treasury or by furnishing demand draft or pay order to the appropriate assessing authority drawn in its favour.]

### **3. [ (a) The owner who intends to exercise the option shall make an application in Form PTTI-A, to the -**

(i)Assessing Authority of the District in which he is registered under Section 8 of the Act; or(ii)Officer incharge of any [Tax Collection Point];on any day during the quarter immediately preceding the quarter for which the tax is due :Provided that in the case of a motor vehicle purchased during the quarter, the application shall be made within fifteen days of the date of purchase.(b)(i)The Assessing Authority or the officer incharge of the [Tax Collection Point] [Substituted by Haryana Notification No. S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.] shall issue a permit in form PTT-2A.(ii)The Officer incharge of the [Tax Collection Point] [Substituted by Haryana Notification No. S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.] issuing a permit in form PPT-2A shall immediately inform the Assessing Authority concerned regarding the issue of the permit indicating its number and date.(c)The permit in form PTT-2A shall be kept on the motor vehicle and shall be produced for inspection on demand by an officer of the Excise and Taxation Department who is not below the rank of the Taxation Inspector.(d)Option once exercised shall remain in force till the Assessing Authority permits the owner to withdraw it.(e)The Assessing Authority may, without prejudice to any other action that may be warranted under the Act or these rules, cancel the option in case of defaults in regard to the payment of lump sum after affording the owner a reasonable opportunity of being heard.](4)The lump sum shall be deposited into the Government Treasury in cash by the owner of a vehicle or paid by crossed cheque in favour of the appropriate assessing authority [or with the Sub-Divisional Officer (Civil) concerned,] [Inserted by Haryana Notification No. SO 61/PA 16/52/section 22/88 dated 22.4.1988.] according to the provisions of Note 4 to Rule 25 of the Subsidiary Treasury Rules. The said sum shall be payable in equal quarterly instalments within thirty days of the commencement of the quarter to which the payment relates and the assessing authority shall grant a clearance certificate in form PTT 5-A in token of having recovered the tax. [In case the owner pays the said amount in lump sum for all the subsequent three quarters along with the amount payable for the first quarter of a year, rebate at the rate of 5% of the amount paid for the said three quarters shall be allowed to him.] [Words inserted by by Haryana Notification No. SO94/PA16/52/S.22/1988 dated 3.6.1988.](4A)[ The lumpsum payment shall be deposited into the Government Treasury by the permit holder under the scheme of privatisation of passenger road transport in accordance with the Haryana Government Transport Department, notification No. SO90/CA59/88/S.100/93, dated 3rd November, 1993, or paid by crossed cheque in favour of the appropriate assessing authority according to the provisions of note 4 to Rule 2.5 of the subsidiary Treasury Rules. The said sum shall be payable in monthly instalments within the first 20 days of the month to which the payment relates.] [Substituted vide Haryana

Government Notification No. GSR 51/PA.16/1952/S.22/94, dated 14th July, 1994.][ - ] [Sub rule (4-B) omitted by Haryana Notification No. S.O. 174/P.A. 16/1952/S. 22/2004. dated 11.10.2004.](5)Where the owner of a vehicle, opting to pay tax in lump sum under this rule has not carried goods in his vehicle for a complete calendar quarter and produces an order from the competent authority under the Punjab Motor Vehicles Taxation Act, 1924, that he has been exempted from the payment of tax for the said quarter, no tax shall be payable under this rule for that quarter.(5A)[ Where the owner of a bus opting to pay tax in lumpsum under this rule has not plied the bus for a complete calendar month, assessing authority after satisfying himself that the bus actually did not ply during the complete calendar month, may allow exemption from passenger from for that month.] [Added by Haryana Notification No. S.O. 174/P.A. 16/1952/S. 22/2004. dated 11.10.2004.](6)The owner of vehicle, opting to pay tax in lump sum under this rule shall inform the assessing authority concerned as soon as his vehicle goes out of use. In case the vehicle is put on the road within the course of the quarter an intimation to that effect shall be sent to the assessing authority concerned [within ten days of this event.] [Substituted vide Haryana Government Notification No. GSR 91/PA.16/52/S.22/Amd.(3)/74, dated 19th July, 1974.](7)[ Omitted.] [Sub-rule (7) omitted vide Haryana Government Notification No. GSR 133/PA.16/52/S.22/Amd.(51)/74, dated 4th November, 1974.](8)[ When an owner of a vehicle, who has opted to pay tax in lump sum under this rule :- (a) deposits tax in a district other than the district in which he is registered under the Act, he shall intimate within a week of such deposit, complete particulars of deposit made in another district to the Excise and Taxation Officer of the district in which the owner of the vehicle is registered under the Act; (b) pay tax at [Tax Collection Point] or on a high-way in the State to an Officer of the Excise and Taxation Department authorised under Section 13 or 13-A or Section 14 or Section 14A the officer receiving the payment shall issue a receipt in Form PTT 18 in triplicate the original copy of which shall be given to the owner of the motor vehicle. The first carbon copy of the receipt shall be sent to the Excise and Taxation Officer of the district in which the owner of the vehicle is registered under the Act and the second carbon copy be retained by him]. (c) [ pay tax to Deputy General Manager, Hotel Rajhans, Surajkund or to Joint Director, Haryana Tourism Bureau, Delhi, who have been appointed as taxing authorities, - Haryana Government, Excise and Taxation Department Notification No. SO107/PA.16/52/S.7/93, dated the 23rd November, 1993 in respect of contract carriages going to Rajhans Hotel only. These officers receiving the payment shall issue a receipt in from PTT 18 in triplicate, the original copy of which shall be given to the owner of the motor vehicle. The first carbon copy of the receipt shall be sent to the Deputy Excise and Taxation Commissioner of the district in which the owner of the vehicle is registered under the Act and the second carbon copy be retained by him.] [Added by Haryana Government Notification No. GSR 113/PA.16/52/S.22/93, dated 16th December, 1993.](9)[(i) An owner of a motor vehicle registered under the Motor Vehicles Act, 1988 (59 of 1988), in any of the States other than the State of Haryana or in any of the Union Territories in India shall, at the time of entry into the State, produce the permit issued under the Motor Vehicles Act, 1988 (59 of 1988), for journey in or through the State, before an officer authorised under Section 13 or Section 13A or Section 14 or Section 14A of the Act, at the Tax Collection Point or in the office of District Transport Officer of the district of entry. (ii) The officer shall determine and charge the tax payable under the Act from the owner. (iii) The officer receiving the payment shall issue a receipt in form P.T.T. 18 (original copy) and return the permit to the owner.][9A. Supply of stamps and keeping of accounts. - (1) The rules regarding the supply and keeping of accounts on non-judicial and court- fee stamps

contained in Part I, of the Punjab Stamps Rules, 1934 published with Punjab Government Notification No. 991-E&S, dated 14th February, 1934 as amended from time to time shall apply mutatis mutandis to the supply and keeping of accounts of the stamps except that for the purpose of Rule 8 of the aforesaid rules, a counterpart of the double lock register shall be maintained in form stereo A and T No. 105(e).(2)All accounts maintained about the supply and sale of stamps will be opened to the inspection by an officer of the Excise and Taxation Department not below the rank of Taxation Sub-Inspector.] [Inserted by Punjab Government Notification No. 583-E&T(VI)-61/780, dated 15h February, 1961.]

## **9B. Purchase of stamps.**

- No person shall purchase any stamps except from the Collector of the district in which the motor vehicle, in respect of which the stamps are to be purchased, is registered, or from any person holding a license in Form PSR-I under the Punjab Stamps Rules, 1934, and duly authorised by the Collector to sell such stamps provided that -(i)nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of travelling in a public service vehicle; and(ii)When the ownership of a motor vehicle changes hands, it should be lawful for the new owner after giving notice to the Excise and Taxation Officer of the district in which the motor vehicle is registered to purchase from the former owner the stock of unused stamps in his possession.[10. Defacement and destruction of stamps. - (1) In cases where tax is paid by stamps, the stamps shall be affixed on the ticket prescribed under Rule 7, across the line of perforation in one direction only, so that the denomination of each stamp is easily readable i.e. they do not overlap each other. The stamp shall not also be affixed in an inverted position. The stamps shall be defaced by tearing the ticket into two portion across the perforation in such a manner that each portion shall show the value of the stamp. The foil portion of ticket shall be given to the Passenger who shall retain it till the termination of the journey. The counterfoil portion shall be retained by the owner till a period of four years expires after the close of the year during which a ticket is issued :Provided that where assessment proceedings have been initiated by the Assessing Authority, the counterfoils portion shall be retained by the owner till the assessment is finalised or till the period of four years after the close of the year during which a ticket was issued, whichever is later.(2)Where the State Government allows the use of tickets, otherwise than in form PTT-4 it may by order in writing, prescribe separate manner in which stamp shall be defaced.(3)In case where the tax is paid by stamps, the stamp shall be affixed on the receipt prescribed under Rule 8 across the first line of perforation between the fixed counterfoil and the immediately adjoining portion of the receipt. It shall be defaced by tearing the last three portions of the receipt from the fixed counterfoils across the first line of the perforation in such a manner that half of it is retained on the fixed counterfoils while the other half on that portion of the first foil which is to be retained by the driver and the two portion shall show the value of the stamps affixed. The Driver shall keep the first of the receipt with him, as also the second foil which may be collected from him by the inspecting officer at any time. The third foil shall be handed over to the consigner.] [Substituted vide Haryana Government Notification No. GSR 35/PA.16/52/S.22/Amd.(1)/78, dated 24th March, 1978.]

## 11. Calculation and recovery of penalty under Section 14.

(1) The penalty shall be calculated on the fare from the starting point of the journey of the defaulting passenger to the point of defection of default. (2) [The prescribed authority shall recover from the penalty from the defaulting passenger at the spot in cash and shall issue a receipt in form PTT 18 in triplicate, the original copy of which shall be given to the passenger concerned. The first carbon copy of the receipt shall be sent of the Excise and Taxation Officer of the district in which the owner of the vehicle is registered under the Act and the second carbon copy be retained by him. He shall also direct the owner of the motor vehicle to issue a regular ticket to the passenger from the point of detection to the point of termination of his journey.] [Substituted vide Haryana Government Notification No. GSR 73/PA.16/52/S.22/Amd.(5)/74, dated 12th April, 1974.] (3) The said officer shall render the amount of the penalty recovered by him within three days of the recovery to the Excise and Taxation Officer of the district concerned and the latter shall deposit the same into the Treasury by the next working day : [Provided that the Excise and Taxation Officer (Enforcement) or Excise and Taxation Officers of the district shall deposit the amount of penalty recovered by them or him from the ticketless travellers into the treasury within three days of their or his return to the headquarters.] [Substituted vide Haryana Government Notification No. GSR 91/PA.16/52/S.22/Amd.(3)/74, dated 19th July, 1974.] [4] [Substituted vide Haryana Government Notification No. GSR 91/PA.16/52/S.22/Amd.(3)/74, dated 19th July, 1974.] The Excise and Taxation Officers (Enforcement) or Excise and Taxation Officers of the district shall maintain the account of the money received and deposited by them or him into the treasury in a register in form PTT 19.]

## 12. Procedure for the refund of value of unused stamps, or renewal of damaged or spoiled stamps.

(1) Application for grant of refund or renewal of stamps shall be made personally by the registered owner or by registered post or through an agent to the Assessing Authority of the District where they were purchased and shall furnish the following information : (i) [Full name, surname (if any), [father's name] [Substituted vide Haryana Government Notification No. GSR 91/PA.16/52/S.22/Amd.(3)/74, dated 19th July, 1974.] and residence of applicant and the name of the owner, if any, on whose behalf application is made.] (ii) Description and the number of stamps. (iii) Total value. (iv) Date of purchase of stamps. (v) The place from where stamps were purchased. (vi) Manner in which stamps were spoiled, or rendered unfit for use. (vii) Whether the application is for refund or renewal. (viii) Date of application. (2) Application for refund or renewal shall be received and promptly dealt within the office of the Assessing Authority, under the supervision of the Head Clerk. (3) The application shall be entered in the register in form PTT 13. The clerk concerned shall examine the application in order to see that - (a) the application is in the proper form. (b) the stamps are genuine. (c) if the value of the stamps tendered for refund or renewal is Rs. 100/- or above, the actual purchase of the stamps is verified from the register of the person authorised to sell stamps. If the clerk finds that the application is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Assessing Authority through the head clerk with the objection recorded on it. If the clerk finds that application is in order and the

papers are complete, he shall after carefully examining the grounds of the application record a note whether he considers the claim to be admissible, and if so, he shall submit the case along with the register in form PTT 13, after completing columns 1 to 11. He shall also prepare and submit with case a refund renewal statement in form PTT 13/PTT, 14 or 15/16 and enter (both in words and figures) the amount of the refund of the fresh stamps admissible.(4)The head clerk shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various check prescribed for examining the application and instructions for filling up the register and the refund/renewal statement referred to in sub-rule (3) above, have been duly observed. He shall also see that the rules and orders, in this behalf contained in other relevant Manual, Codes or Acts and other orders issued from time to time are strictly complied with. He shall then record his opinion as to the admissibility of the claim, and if he finds the claim to be in order, he will sign the refund renewal statement and fill up columns 12 to 15 of the register and then submit the case with relevant papers to the Assessing Authority.(5)The Assessing Authority shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.If he is satisfied that the claim is in order in all respects he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund/fresh stamps to be granted/issued is correctly entered both in the register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered. He shall then have the stamps burnt in his presence and record the following certificate on the file : "Stamps of the value of Rs. \_\_\_\_\_ (both in words and figures) burnt in my presence. \_\_\_\_\_ Assessing authority \_\_\_\_\_ District" Dated \_\_\_\_\_ If the stamps received are in good condition and fit for re-issue they shall not be burnt, but sent to the Treasury Officer with a memorandum in duplicate in form PTT 17.The Assessing Authority shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register and return the case to the head clerk.(6)The head clerk shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his or her agent taking his or her acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.When the amount of the refund does not exceed Rs. 100/- the money may be remitted to the applicant by postal money order at his or her expense in accordance with the rules contained in the note to Article 198(c) of the Civil Account Code, Volume I.(7)If the Assessing Authority decides that the refund/renewal is not admissible, he shall record his reasons for refusal, intimate the owner accordingly and return the stamps to the applicants in the manner laid down in sub-rule (6) above. If the Assessing Authority calls for further evidence in support of the application a memorandum shall be issued to the applicant giving full particulars of the documents required to be furnished.(8)After an order has been passed by the Assessing Authority sanctioning the claim or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claim exceeds Rs. 5 in value) of the date of such order, the application with stamps and refund/renewal statement shall be destroyed under the order and in the presence of the Assessing Authority and the fact noted in column 21 of the register in form PTT 13.

### **13. Refund of excess tax paid.**

(1)An application from an owner for refund of excess tax paid shall be made to the [(Assessing Authority)] [Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/S.22/Amd.(5)/74, dated 4th November, 1974.] and shall clearly and briefly specify the grounds on which the refund is claimed.(2)When the [(Assessing Authority)] [Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/S.22/Amd.(5)/74, dated 4th November, 1974.] is satisfied that a refund is due, he shall record an order sanctioning the refund and communicate the order to the applicant.(3)[ When an order directing the refund of any amount has been made the Assessing Authority shall, if the owner desires in writing for payment in cash, issue to him a refund order for such amount in form STR 34 (appended to the sub-treasury rules).(4)If the owner desires adjustment of the amount refundable to him, against any amount subsequently payable by him the Assessing Authority shall issue a refund adjustment order in form PTT 22 authorising the owner to deduct the sum to be refunded to him from the amount payable in respect of any period following that in respect of which the refund adjustment order is issued. The refund adjustment order shall be made in duplicate, one copy of which shall be issued to the owner and the other shall be retained by the Assessing Authority and placed on the personal file of the owner.(5)In support of any claim for deduction, the owner shall attach a copy of the refund adjustment order to the challan showing the credit into the treasury of the amount in respect of the period or periods following that in which the refund adjustment order was issued or for any amount determined to be payable by him subsequently.(6)After allowing deduction, under sub-rule (5) the Assessing Authority shall cause the refund adjustment order to be cancelled] [Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/S.22/Amd.(5)/74, dated 4th November, 1974.].

## **Chapter IV**

### **Register and Returns**

[14. Register of passenger tickets and goods receipts. - (1) Every owner shall maintain an accurate account of passenger tickets and goods receipts, got printed by him for being used in the booking offices and on vehicles, in a register in form PTT 21 showing in parts A and B thereof the passenger tickets and goods receipts received in stock and those issued by him from time to time. Separate registers shall be maintained for each category of passenger tickets and goods receipts.(2)The register referred to in sub-rule (1) shall be got authenticated by the owner from the Assessing Authority before bringing it into use and shall be surrendered to the aforesaid authority with a period of ten days of the date on which it is completely written up.] [Substituted vide Punjab Government Notification No. 4141-E&T (VI)-60/1, dated 23rd November, 1960.]

### **15. Inspection Note Book.**

- Every owner shall maintain or cause to be maintained [in each office, booking office and on] [Substituted vide Punjab Government Notification No. 4141-E&T (VI)- 60/1, dated 23rd November, 1960.] each vehicle an Inspection Note Book which shall, on demand, be produced before an inspecting officer for recording of remarks by the said officer. The Book shall be in form PTT 6 and

the owner shall get it authenticated by the Assessing Authority before bringing it into use, the one already in use shall be surrendered to the Assessing Authority.

## **16. Account of Stamps.**

- Every owner shall maintain a daily account of the Transport Tax Stamps in form PTT 7 and shall furnish to the Assessing authority monthly abstract of such account in form PTT 7-A within ten days of the close of the month to which such abstract relates, and such abstract shall be signed by the owner or any person duly authorised by him in this behalf.[16A. - The accounts of stamps in form PTT 7 referred to in Rule 16 shall be paged and marked from one end to the other and shall be got authenticated by the owner from the Assessing Authority concerned before being brought into use and the owner shall surrender the same to the aforesaid authority within a period of ten days of the date when it is completely written up. A certificate giving the number of pages contained in the register shall be recorded at its end by Assessing Authority before its use.] [Added by Haryana Government Notification No. GSR 98/PA.16/52/S.22/Amd./70, dated 20th August, 1970.]

## **Chapter V**

### **Payment of Tax otherwise than by Stamps**

#### **17. Payment of tax by owner under sub-rule (ii) of Rule 9.**

(1)Every owner who pays tax under sub-rule (ii) of Rule 9 shall maintain with each vehicle a register in form PTT 8 and entries in this register shall be made for each trip separately :[Provided that in the case of Government owned vehicles, entries in the pay bills shall be construed as maintained in form as provided in this sub-rule] [Added by Punjab Government Notification No. 594-E&T-56/3110, dated 17th October, 1956.] :[Provided further that the owners of contract carriages paying tax in cash, except those who pay tax in lumpsum, shall maintain on their vehicles a register in Form PTT 20] [Substituted vide Punjab Government Notification No. 4616-E&T (II)-58/3885, dated 26th December, 1958.](2)The tax collected shall be deposited by the owner with the Treasury within 7 days of the close of the month during which the tax has been collected.(3)Every owner shall within 10 days of the close of the month to which such payment relates, submit to the Assessing Authority a return in form PTT 8-A.[17A. - The register in form PTT 8 referred to in Rule 17 shall be paged and marked from one end to the other and it shall be got authenticated by the owner from the Assessing Authority concerned before being brought into use and the owner shall surrender the same to the aforesaid authority within a period of ten days of the date when it is completely written up. A certificate giving the number of pages contained in the register shall be recorded at its end by the Assessing Authority before its use.] [Added by Haryana Government Notification No. GSR 98/PA.16/52/S.22/Amd./70, dated 20th August, 1970.]

#### **18.**

Every return furnished under Rule 17 shall be accompanied by a treasury receipt showing the amount of tax paid by the owner into the treasury.

## **19.**

All payments shall be made by means of challan in form PTT 9. Challans forms shall be obtainable free of charge at the office of the Assessing Authority.

## **20.**

- Challan shall be filled up in quadruplicate. One copy of the challan shall be retained by Treasury, one copy shall be sent by the Treasury Officer to the Assessing Authority and the other two copies shall be returned to the owner duly signed, in proof of payment. One copy thereof shall be attached to the monthly return required to be furnished in form PTT 8A under Rule 17(3) and the other copy shall be retained by the owner for his record.

## **21. Assessment.**

- (i) When tax is paid under [clause (i) and (ii) of sub-rule (i) of a Rule 9] [Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/S.22/522 Amd.(5)/74, dated 4th November, 1974.] if the Assessing Authority is satisfied without requiring the presence of the owner or the production by him of any evidence that the returns furnished under Rule 17(3), in respect of any period are correct and complete it may at any time during the year and shall at the close of the year or after the closure of business, if it takes place during the year, assess and amount of tax due from the owner on the basis of such returns.(ii)If at the close of the year or at [any time during the year] [Substituted vide Punjab Government Notification No. 912-E&T-53/1027, dated 4th April, 1953.], the Assessing Authority without requiring the presence of an owner or the production of evidence by him is not satisfied with the returns serve on such owner, a notice in form PTT 10, requiring him on date and at a place to be furnished thereon, either to attend in person or to produce or cause to be produced any evidence on which such owner may rely in support of such returns.(iii)On the day specified in the notice or as soon afterwards as may be, the Assessing Authority after hearing such evidence as the owner may produce and such other evidence as the Assessing Authority may require on specified point shall assess the amount of tax due from the owner.

## **22. Notice of demand.**

- If any sum is payable by an owner under the Act or these rules, the Assessing authority shall serve a notice, in form PTT 11 [together with a copy of the order] [Substituted vide Haryana Government Notification No. GSR 91/PA.16/52/S.22/Amd.(3)/74, dated 19th July, 1974.] and shall fix a date, not less than 15 days from the date of service, by which the owner shall furnish the receipted challan in proof of such payment.

## **Chapter VII**

## **Appeal and Revision**



## **23.**

An appeal against an order passed under the Act or these rules shall be lie to [Joint Excise and Taxation Commissioner.] [Substituted vide Haryana Government Notification No. GSR 112/PA.16/52/S.22/Amd.(3)/80, dated 11th November, 1980.][The appeals pending before the Deputy Excise and Taxation Commissioner shall be transferred to the Joint Excise and Taxation Commissioner.] [Substituted vide Haryana Government Notification No. GSR 112/PA.16/52/S.22/Amd.(3)/80, dated 11th November, 1980.]

## **24.**

A memorandum of appeal may be presented to the appellate authority by the applicant or his agent, or it may be sent to the appellate authority by registered post.

## **25.**

(1)The memorandum of appeal shall bear [Court fee of the value of three rupees] [Substituted vide Haryana Government Notification No. GSR 2/PA./52/S.22/Amd.(3)(71), dated 8th January, 1971.] and it shall contain the following particulars :-(a)the date of the order appealed against;(b)the name and designation of the officer who passed the order; and(c)the ground of appeal briefly but clearly set out.(2)It shall be accompanied by a certified copy of the order appealed against.(3)[It shall be endorsed by the appellant or his agent that the facts set out in the memorandum are true to the best of his knowledge and belief] [Substituted vide Haryana Government Notification No. GSR 91/PA.16/52/S.22/Amd.(3)/74, dated 19th July, 1974.].(4)It shall be signed by the applicant or his agent.

## **26.**

The appeal may be summarily rejected, if the appellant fails to comply any of the requirements of Rule 25.[27. If the appellate authority does not reject the appeal summarily it shall fix a date for its hearing. The appeal shall be decided after notice to the Assessing Authority concerned and after considering any representation that may be made by it and after giving an opportunity to the appellant and such other persons as in the opinion of the appellate authority may directly be interested in the result of the appeal, of being heard in person or by a duly authorised agent. The appellate authority may before deciding the appeal itself hold such further enquiry or direct to be held by the authority against whose decision the appeal has been preferred as may appear necessary to the said appellate authority] [Substituted vide Punjab Government Notification No. 5994-E&T-53/564, dated 30th March, 1954.].

## **28. Revision.**

- The provision of Rules 25 and 26 shall apply mutatis mutandis to every application for revision.

## **28A.**

[ - ] [See Punjab Government Notification No. 5994-E&T-53/564, dated 30th March, 1954.]

## **28B.**

[ - ] [See Punjab Government Notification No. 5994-E&T-53/564, dated 30th March, 1954.]

## **29. Assessment or re-assessment of tax and rectification of clerical or arithmetical mistakes.**

- If, in consequence of definite information which has come in to his possession, the appropriate Assessing Authority discovers that an owner has been under assessed or has escaped assessment for any year, or tax less than the amount of tax due has been levied in the form of stamps through inadvertence, error, or misconstruction or otherwise, the Assessing Authority may, at any time within a period of three years following the close of the financial year to which it pertains, send a notice to the owner in form PTT 10/PTT 12 and (after making such enquiry as he considers necessary and after giving the owner an opportunity of being heard) may proceed to assess or reassess, as the case may be, and recover the tax payable by him.

## **30. Union or insignia under Section 13(2).**

- The insignia to be worn by the authorities under Section 13 of the Act shall be a metallic monogram worn on the [left] [Substituted vide Punjab Government Notification No. 2151-E&T-53/1990, dated 13th March, 1953 for the word 'right').] shoulder in the following form :- "Excise And Taxation Department" P.T.T. Applications for Registration (See rule 3 of the Punjab Passengers and Goods Taxation Rules, 1953) The Assessing Authority \_\_\_\_\_ District I/We the undersigned, owner, hereby apply under rule \_\_\_\_\_ of the Punjab Passengers and Goods Taxation Rules, 1952, for registration under Rule 3 of the said rules.

1.

2.

3.

4.

5.

6.

7.

House No. \_\_\_\_

(a) Main place

(b) Other places

Location of the Garage(s)

House No. \_\_\_\_\_ Mohalla/Road \_\_\_\_\_ Village/Town \_\_\_\_\_

District \_\_\_\_\_

9.

**10. Number, date and nature of each permit head and the details of routes covered by each such permit :-**

1	2	3	4	5	6	7
Serial No.	Permit number and the date	Nature of the permit (e.g. particulars of public service vehicles/or public carriers as the may be)	Route or routes or area covered by the permit	Registration No. of the Vehicles(s)	No. of trips up and down per day (For stage carrier only)	Remarks

**11. Books of accounts ordinarily maintained and the script in which these are maintained \_\_\_\_\_**

**12. Particulars of persons having interest in the business (in cases of incorporated companies, a list showing the name and address of the Director and share-holders shall be attached to this application).**

Serial No.	Name and parentage	Designation	Permanent address	Nature and extent of interest	Signature of the person having interest in the
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					business
1	2	3	4	5	6

**13. Date from which the business is proposed to be commenced (in case the business does not exist on the 1st August, 1952) \_\_\_\_\_**

True copy/copies of permit(s) held by me/us and of correct and complete table showing fare, freight and timings (as the case may be) are enclosed.

**14. Number of copies of registration certificates required.**

**15. [ Whether or not the owner is already registered under the Act in any other district in Punjab.] [Inserted by Punjab Government Notification No. 2473-E&T-56/2343, dated 29th July, 1956.]**

If so, (i) the name of the district in which registered \_\_\_\_\_

\_\_\_\_\_ (ii) Particulars of the vehicles covered by registration certificate \_\_\_\_\_ (iii) How the vehicles mentioned in (ii) above have been disposed of \_\_\_\_\_

\_\_\_\_\_ (iv) Whether the previous registration certificate has been got cancelled or not. I declare that the above statements and particulars are true to the best of my knowledge and belief.

Place \_\_\_\_\_ Signature \_\_\_\_\_

Date \_\_\_\_\_ Designation \_\_\_\_\_

Notes. - (1) Strike out and initial items which do not apply. (2) If space under any item or column is not sufficient, duly signed and verified schedule furnishing the information may be attached. Acknowledgement Received on the \_\_\_\_\_ an application in form PTT-1, from \_\_\_\_\_ for Registration under the Punjab Passengers and Goods Taxation Rules, 1952. Receiving Officer. Form PTT I-A (Application for exercising option to pay in lump-sum). [See Rule 9(3)(a)] We the undersigned owner(s) hereby inform that I/We intend to exercise the option to pay lump-sum in lieu of the tax chargeable on fair and freight under Rule 9(3)(a) of the Punjab Passengers and Goods Taxation Rules, 1952, with effect from \_\_\_\_\_ and request for the grant of a permit under Rule 9(3)(a) of the said rules. The requisite particulars are given below.

**1. Name of the owner**

**2. No. and date of certificate of registration in form PTT 2**

**3. Quarter from which option is proposed to be exercised**

**4. No. of copies of permit required.**

**5. Whether or not the owner has already exercised the option in any other district or at any [Tax Collection Point] [Substituted by Haryana Notification No. S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.] in Haryana**

**6. If so, -**

(i) the name of the district or [Tax Collection Point] [Substituted by Haryana Notification No. S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.](ii) No and date of the permit I solemnly declare that the above statements and particulars are true to the best of my knowledge and belief

Place Signature

Dated Designation

Note. - Strike out any initial items which are not applicable. (for use in the office of the Assessing Authority or Officer in charge of [Tax Collection Point] [Substituted by Haryana Notification No. S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.]

**1. Date on which received**

**2. No. and date of the permit in form PTT 2-A.**

**3. Date on which permit delivered to the owner or his agent**

Signature with date of the owner or his agent Acknowledgement Received on the \_\_\_\_\_ an application in from PTT 1-A \_\_\_\_\_ for permit under Rule 9(3)(b) of the Punjab Passengers and Goods Taxation Rules, 1952. Receiving Officer P.T.T. 2 (Certificate of Registration) (See rule of the Punjab Passengers and Goods Taxation Rules, 1952) Registration No. District \_\_\_\_\_ This is to certify that the owner whose particulars are detailed below have been registered under Section 9 of the Punjab Passengers and Goods Taxation Act, 1952, on the \_\_\_\_\_ 19

**1. Name of the owner \_\_\_\_\_**

**2. Style of the business, if any \_\_\_\_\_**

**3. Number of place(s) of business \_\_\_\_\_**

#### 4. Location of place(s) of business \_\_\_\_\_

House No./Mohalla/Road      Village/Town      District

(a) main place of business

(b) Other places of business

Location of the Garage(s) :

House No./Mohalla/Road -

#### 6. Number, date and nature of each permit held and the details of route or routes covered by each such permit :-

SerialNo.	Permit Number and date	Nature of the permit (e.g. particulars of public servicevehicles or public carriers as the case may be)	Routes of area covered by the permit	Registration No. of the vehicle(s)	Number of vehicle trips (up and down) per day (for stagecarriers only)	Remarks
-----------	------------------------------	---	---	--	---	---------

(Seal)Place\_\_\_\_\_Assessing AuthorityDateDistrictAcknowledgementReceived on  
the \_\_\_\_\_ (date) a certificate of Registration under the Punjab Passengers and  
Goods Taxation Rules, 1952, with \_\_\_\_\_ authenticated copies  
thereof. \_\_\_\_\_ Signature of the owner"Form P.T.T. 2-A(Permit for payment in  
lump sum)[See Rule 9(3)(b)]Permit No.District/Tax Collection PointThis is certify that the owner  
whose particulars are detailed below has exercised the option to pay the lump sum in lieu of the tax  
chargeable on fare and freight under Section 3 of the Punjab Passengers and Goods Taxation Act,  
1952, on the \_\_\_\_\_ 19

1. Name of the owner \_\_\_\_\_

2. No.(s) of the motor vehicle(s) \_\_\_\_\_

3. Ro.(s) and date(s) of certificate(s) of registration in form P.T.T. 2.

4. Quarter from which option is to be exercised.

SEAL

Place Assessing Authority or Officer Incharge of

[Tax Collection Point] [Substituted by Haryana Notification No. S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.]

Date District

Note. - To be prepared in duplicate, one copy of which is to be delivered or despatched to the applicant and the other copy to be retained in the office of the Assessing Authority or Officer Incharge [Tax Collection Point] [Substituted by Haryana Notification No.

S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.].P.T.T. 3Application for Cancellation or Amendment of Registration(See Rule 5 of the Punjab Passengers and Goods Taxation Rules, 1952)ToThe Assessing Authority\_\_\_\_\_ DistrictI/We, the undersigned, owner, hereby apply for the cancellation/amendment of the certificate of registration granted under sub-rule (1) of Rule 4 of the Punjab Passengers and Goods Taxation Rules, 1952.

**1. Registration No.** \_\_\_\_\_

**2. Name of the owner** \_\_\_\_\_

**3. Style of the business** \_\_\_\_\_

**4. Date from which cancellation/amendment is applied for** \_\_\_\_\_

**5. Particulars of amendments required.**

**6. (i) Period up to which returns have been filed** \_\_\_\_\_

(ii)Period up to which tax has been paid.

**7. Manner and details of disposal of vehicles covered by the certificate of registration, with dates (Full details to be given)**

I declare that the above statements are true and complete to the best of my knowledge and belief.The certificate of registration and \_\_\_\_\_ authorised copy/copies thereof are returned herewith.

Place \_\_\_\_\_ Signature \_\_\_\_\_

Date \_\_\_\_\_ Designation \_\_\_\_\_

AcknowledgementReceived on the \_\_\_\_\_ (date) an application in Form PTT 3 for cancellation/amendment of Registration Certificate No. \_\_\_\_\_

Receiving Officer

Counterfoil Foil

P.T.T. 4

PASSENGER TICKET

P.T.T. 4

PASSENGER TICKET

(See Rule 7 of the Punjab Passengers and Goods Taxation Rules, 1952)

Serial No. \_\_\_\_\_ Book No. \_\_\_\_\_  
 Motor Vehicle No. \_\_\_\_\_  
 From \_\_\_\_\_ To \_\_\_\_\_  
 Number of seats \_\_\_\_\_  
 Class of accommodation \_\_\_\_\_  
 Fare charged \_\_\_\_\_ Rs. \_\_\_\_\_  
 Freight charged (if any) \_\_\_\_\_  
 Tax charged \_\_\_\_\_ Rs. \_\_\_\_\_  
 \_\_\_\_\_

Total Rs. \_\_\_\_\_

Date \_\_\_\_\_

Signature of owner

Counterfoil

P.T.T. 4-A

SEASON TICKET

(See Rule 7 of the Punjab Passengers and Goods Taxation Rules, 1952)

Serial No. \_\_\_\_\_ Book No. \_\_\_\_\_  
 Motor Vehicle No. \_\_\_\_\_  
 From \_\_\_\_\_ To \_\_\_\_\_  
 Period for which valid \_\_\_\_\_  
 Class of accommodation \_\_\_\_\_  
 Fare charged \_\_\_\_\_ Rs. \_\_\_\_\_  
 Freight charged (if any) \_\_\_\_\_  
 Tax charged \_\_\_\_\_ Rs. \_\_\_\_\_  
 \_\_\_\_\_

Total Rs. \_\_\_\_\_

Date \_\_\_\_\_

Signature of owner

P.T.T. 5

GOODS RECEIPT

Counterfoil

(See Rule 8 of the Punjab Passengers and Goods Taxation Rules, 1952)

No. \_\_\_\_\_ Book No. \_\_\_\_\_

(To be retained at the booking office)

(See Rule 7 of the Punjab Passengers and Goods Taxation Rules, 1952)

Serial No. \_\_\_\_\_ Book No. \_\_\_\_\_  
 Motor Vehicle No. \_\_\_\_\_  
 From \_\_\_\_\_ To \_\_\_\_\_  
 Number of seats \_\_\_\_\_  
 Class of accommodation \_\_\_\_\_  
 Fare charged \_\_\_\_\_ Rs. \_\_\_\_\_  
 Freight charged (if any) \_\_\_\_\_  
 Tax charged \_\_\_\_\_ Rs. \_\_\_\_\_  
 \_\_\_\_\_

Total Rs. \_\_\_\_\_

Date \_\_\_\_\_

Signature of owner

Foil

P.T.T. 4-A

SEASON TICKET

(See Rule 7 of the Punjab Passengers and Goods Taxation Rules, 1952)

Serial No. \_\_\_\_\_ Book No. \_\_\_\_\_  
 Motor Vehicle No. \_\_\_\_\_  
 From \_\_\_\_\_ To \_\_\_\_\_  
 Period for which valid \_\_\_\_\_  
 Class of accommodation \_\_\_\_\_  
 Fare charged \_\_\_\_\_ Rs. \_\_\_\_\_  
 Freight charged (if any) \_\_\_\_\_  
 Tax charged \_\_\_\_\_ Rs. \_\_\_\_\_  
 \_\_\_\_\_

Total Rs. \_\_\_\_\_

Date \_\_\_\_\_

Signature of owner

P.T.T. 5

GOODS RECEIPT

Foil No. 1

(See Rule 8 of the Punjab Passengers and Goods Taxation Rules, 1952)

No. \_\_\_\_\_ Book No. \_\_\_\_\_

(To be retained at the booking office)



1. Registration No. of the Vehicle \_\_\_\_\_  
 2. (a) Full name and address of the consignor \_\_\_\_\_  
 -----  
 (b) Full name and address of the consignee \_\_\_\_\_  
 -----  
 3. (i) Place of despatch \_\_\_\_\_  
 (ii) Designation \_\_\_\_\_  
 4. Description of the goods consigned \_\_\_\_\_  
 5. Weight of the goods consigned \_\_\_\_\_  
 6. (i) Freight charged \_\_\_\_\_  
 Rs. \_\_\_\_\_  
 (ii) Tax \_\_\_\_\_ Rs. \_\_\_\_\_  
 Total Rs. \_\_\_\_\_  
 -----  
 Signature of consignor \_\_\_\_\_  
 Signature of owner \_\_\_\_\_  
 Date \_\_\_\_\_ Date \_\_\_\_\_

P.T.T. 5

GOODS RECEIPT

Foil No. 2

(See Rule 8 of the Punjab Passengers and Goods Taxation Rules, 1952)

No. \_\_\_\_\_ Book No. \_\_\_\_\_

(To be retained at the booking office)

1. Registration No. of the Vehicle \_\_\_\_\_  
 2. (a) Full name and address of the consignor \_\_\_\_\_  
 -----  
 (b) Full name and address of the consignee \_\_\_\_\_  
 -----  
 3. (i) Place of despatch \_\_\_\_\_  
 (ii) Designation \_\_\_\_\_  
 4. Description of the goods consigned \_\_\_\_\_  
 5. Weight of the goods consigned \_\_\_\_\_  
 6. (i) Freight charged \_\_\_\_\_  
 Rs. \_\_\_\_\_  
 (ii) Tax \_\_\_\_\_ Rs. \_\_\_\_\_  
 Total Rs. \_\_\_\_\_  
 -----  
 Signature of consignor \_\_\_\_\_  
 Signature of owner \_\_\_\_\_  
 Date \_\_\_\_\_ Date \_\_\_\_\_

P.T.T. 5

GOODS RECEIPT

Foil No. 3

(See Rule 8 of the Punjab Passengers and Goods Taxation Rules, 1952)

No. \_\_\_\_\_ Book No. \_\_\_\_\_

(To be retained at the booking office)

1. Registration No. of the Vehicle \_\_\_\_\_  
 2. (a) Full name and address of the consignor \_\_\_\_\_  
 -----  
 (b) Full name and address of the consignee \_\_\_\_\_  
 -----

3. (i) Place of despatch \_\_\_\_\_  
 (ii) Designation \_\_\_\_\_  
 4. Description of the goods consigned \_\_\_\_\_  
 5. Weight of the goods consigned \_\_\_\_\_  
 6. (i) Freight charged \_\_\_\_\_  
 Rs. \_\_\_\_\_

1. Registration No. of the Vehicle \_\_\_\_\_  
 2. (a) Full name and address of the consignor \_\_\_\_\_  
 -----  
 (b) Full name and address of the consignee \_\_\_\_\_  
 -----

3. (i) Place of despatch \_\_\_\_\_  
 (ii) Designation \_\_\_\_\_  
 4. Description of the goods consigned \_\_\_\_\_  
 5. Weight of the goods consigned \_\_\_\_\_  
 6. (i) Freight charged \_\_\_\_\_  
 Rs. \_\_\_\_\_

(ii) Tax _____ Rs. _____	(ii) Tax _____ Rs. _____
Total Rs. _____	Total Rs. _____
Signature of consignor _____	Signature of consignor _____
Signature of owner _____	Signature of owner _____
Date _____ Date _____	Date _____ Date _____

[Form P.T.T. 5-A] [Punjab Government No. GSA1/PA16/52/S.22/Amd.(5) 64, dated 2.1.1961.] Clearance Certificate (See Rule 9 of the Punjab Passengers and Goods Taxation Rules, 1952) Certified that vehicle No. \_\_\_\_\_ owned by Shri \_\_\_\_\_ of \_\_\_\_\_ covered under route permit No. \_\_\_\_\_ is registered under the Punjab Passengers and Goods Taxation Act, 1952, under registration certificate No. \_\_\_\_\_ and the payment of all dues (tax, penalty, etc.) under the Act upto \_\_\_\_\_ in respect of this vehicle has been made. Signature \_\_\_\_\_ Assessing Authority \_\_\_\_\_ District Place \_\_\_\_\_ Date \_\_\_\_\_ P.T.T. 6 Inspection Note Book (See Rule 15 of the Punjab Passengers and Goods Taxation Rules, 1952) (Title of page)

1. Name of the owner \_\_\_\_\_
2. Style of the business (if any) \_\_\_\_\_
3. Place of business (if any) \_\_\_\_\_
4. No. of the certificate of registration allotted by the appropriate Assessing Authority \_\_\_\_\_
5. Registration mark and No. allotted to the Vehicle under the Motor Vehicles Act, 1988 \_\_\_\_\_
6. Route or routes or area for which permit covering vehicle obtained \_\_\_\_\_

Note. - [ - ] [The words 'the Note Book shall be of full scap size and contain 100 pages' omitted by Punjab Government Notification No. 409-E&T-53/801, dated 16.3.1953, P. 171.] The Note Book shall be returned by the owner to the Assessing Authority when it is completed, and a fresh one is opened, or when the certificate of registration is cancelled. When a Note Book is surrendered by an owner, the Assessing Authority shall grant him a receipt to that effect. (Heading of each page of Inspection Note Book)

Date of inspection	Name and designation of the Inspecting Officer	Name of the driver or conductor or other employee of the owner on duty on the	Details of Inspection
--------------------	--	---	-----------------------

P.T.T. 7(See Rule 16 of the Punjab Passengers and Goods Taxation Rules, 1952)Account of Stamps

## Denomination of Stamps

Notes. - (1) A separate account shall be kept for each denomination.(2)All columns shall be filled in at the time of each transaction of purchase or issue.P.T.T. 7-A(See Rule 16 of the Punjab Passengers and Goods Taxation Rules, 1952)Abstract of Account of StampsName of the owner

Denomination of stamps	Opening Stock	Total number of stamps purchased during the month	Total of columns 2 and 3	Total number of stamps used during the month	Closing balance	Value of stamps used	Remarks
1	2	3	4	5	6	7	8

Date	Serial No. of ticket/receipt issued	(1) [ Fare/freight charged or chargeable in respect of the tickets/receipts mentioned in	[Total amount charged or chargeable in respect of the tickets/receipts mentioned in	Total amount of tax payable	Course of journey	Signature of the owner	Remarks
------	-------------------------------------	--	---	-----------------------------	-------------------	------------------------	---------

		column (2)]	columns 2, 3]				
		[Substituted by	[Substituted by				
		Punjab Government	Punjab Government				
		No.	Notification No.				
		2050-E&T-53/2227,	2050-E&T-53/2227,				
		dated 4.7.1953.]	dated 4.7.1953.]				
1	2	3	4	5	6	7	8
P.T.T. 8-A(Return)(See Rule 17(3) of the Punjab Passengers and Goods Taxation Rules, 1952)Name of the owner _____Registration No. _____Month and year to which the return relates _____							
Serial No. (A) of ticket(s)/receipt(s) issued[ - ] [The words 'category-wise' omitted by Punjab Government Notification No. 2050-E&T-53/2227, dated 4.7.1953.]	[Fare/freight charged or chargeable in respect of ticket(s)receipt(s) mentioned in column No. 1] [Substituted by ibid.]	Total amount charged or chargeable in respect oftickets/receipts mentioned in column 2		Total amount of tax payable	No. of Treasury receipt with date, with which the tax undercolumn 4 was deposited	Remarks	
1	2	3	4	5	6		

P.T.T. 9Form-Challan(To be retained in the Treasury)Passenger and Goods Tax

Invoice of the tax paid into| TreasurySub-Treasury|

Branch of State Bank of India and credited under the head of account [042 - Taxes on Goods and Passengers - Receipts under the Punjab Passengers and Goods Tax Act - By sales of Stamps or otherwise/other Receipts comprising of Registration Fee, composition money, fines penalties, etc."]) [See Haryana Legislative Supplement Part III, dated 4th November, 1974.]Name of month \_\_\_\_\_

\_\_\_\_\_Last date of payment \_\_\_\_\_

By whom tendered	(i) Name and address of owner on whose behalf money is paid	Payment on account of	Amount
	(ii) Registration No.	(i)(a) Tax for the 1st quarter (1st April to 30th June)	
		(b) Tax for the 2nd, 3rd and 4th quarters	
		(c) Less rebate @ 5% on the amount mentioned against (b)above	
		(d) Tax paid	
		(ii) Penalty	
		(iii) Registration	
		(iv) Other Fees.	

Total

Dated \_\_\_\_\_ the \_\_\_\_\_ 19\_\_\_\_ Signature of owner \_\_\_\_\_ Amount received  
 \_\_\_\_\_ Treasury Accountant Assessing Authority \_\_\_\_\_ District

Treasury

Officer \_\_\_\_\_ Sub-Treasury Officer \_\_\_\_\_ Agent, State  
 Bank of India \_\_\_\_\_ TREASURY Stamp of Treasury

Note. - (Signature of the clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the owner for voluntary deposits). P.T.T. 9 Form-Challan (To be returned to the Assessing Authority by the Treasury) Passengers and Goods Tax

Invoice of the tax paid into | Treasury Sub-Treasury |

Branch of State Bank of India and credited under the head account [042 - Taxes on Goods and Passengers - Receipts under the Punjab Passengers and Goods Tax Act - By Sales of Stamps or otherwise/other Receipts comprising of Registration Fee, Composition Money, Fines, Penalties, etc.] [Haryana Legislative Supplement Part III, dated 4th November, 1974.] Name of month

\_\_\_\_\_ Last date of payment \_\_\_\_\_

By whom tendered	(i) Name and address of owner on whose behalf money is paid	Payment on account of	Amount
	(ii) Registration No.	(i)(a) Tax for the 1st quarter (1st April to 30th June)	
		(b) Tax for the 2nd, 3rd and 4th quarters	
		(c) Less rebate @ 5% on the amount mentioned against (b) above	
		(d) Tax paid	
		(ii) Penalty	
		(iii) Registration	
		(iv) Other Fees.	

Total

Dated \_\_\_\_\_ the \_\_\_\_\_ 19\_\_\_\_ Signature of owner \_\_\_\_\_ Amount received  
 \_\_\_\_\_ Treasury Accountant Assessing Authority \_\_\_\_\_ District

Treasury

Officer \_\_\_\_\_ Sub-Treasury Officer \_\_\_\_\_ Agent, State  
 Bank of India \_\_\_\_\_ TREASURY Stamp of Treasury

Note. - (Signature of the clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the owner for voluntary deposits). P.T.T. 9 Challan (To be attached by the dealer with [the return or application]) [Haryana Legislative Supplement Part III, dated 4th November, 1974.] Passengers and Goods Tax

Invoice of the tax paid into | Treasury Sub-Treasury |

Branch of State Bank of India and credited under the head account [042 - Taxes on Goods and Passengers - Receipts under the Punjab Passengers and Goods Tax Act - By Sales of Stamps or otherwise/other Receipts comprising of Registration Fee, Composition Money, Fines, Penalties, etc.] [Haryana Legislative Supplement Part III, dated 4th November, 1974.] Name of month

Last date of payment _____			
By whom tendered	(i) Name and address of owner on whose behalf money is paid  (ii) Registration No.	Payment on account of  (i)(a) Tax for the 1st quarter (1st April to 30th June) (b) Tax for the 2nd, 3rd and 4th quarters (c) Less rebate @ 5% on the amount mentioned against (b)above (d) Tax paid (ii) Penalty (iii) Registration (iv) Other Fees.  Total	Amount
Dated _____ the _____ 19		Signature of owner _____	Amount received _____
Treasury Accountant		Assessing Authority _____	District _____
Treasury			
Officer _____		Sub-Treasury Officer _____	Agent, State _____
Bank of India _____ Treasury Stamp of Treasury _____			

Note. - (Signature of the clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the owner for voluntary deposits). P.T.T. 9 Form-Challan (To be retained by the dealer) Passengers and Goods Tax

Invoice of the tax paid into | Treasury Sub-Treasury |

Branch of State Bank of India and credited under the head account [042 - Taxes on Goods and Passengers - Receipts under the Punjab Passengers and Goods Tax Act - By Sales of Stamps or otherwise/other Receipts comprising of Registration Fee, Composition Money, Fines, Penalties, etc.] [Haryana Legislative Supplement Part III, dated 4th November, 1974.] Name of month \_\_\_\_\_

Last date of payment _____			
By whom tendered	(i) Name and address of owner on whose behalf money is paid  (ii) Registration No.	Payment on account of  (i)(a) Tax for the 1st quarter (1st April to 30th June) (b) Tax for the 2nd, 3rd and 4th quarters (c) Less rebate @ 5% on the amount mentioned against (b)above (d) Tax paid	Amount
Dated _____ the _____ 19		Signature of owner _____	Amount received _____
Treasury Accountant		Assessing Authority _____	District _____
Treasury			
Officer _____		Sub-Treasury Officer _____	Agent, State _____

Bank of India \_\_\_\_\_ Treasury Stamp of Treasury

Note. - (Signature of the clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the owner for voluntary deposits). P.T.T. 9-D Form - Challan (To be retained by the dealer) Passengers and Goods Tax

Treasury \_\_\_\_\_ Sub-Treasury \_\_\_\_\_ Branch of State Bank of India District

(i) By whom tendered \_\_\_\_\_ (ii) Name, address and Registration number of owner on whose \_\_\_\_\_ behalf the money is paid \_\_\_\_\_ Received the sum of Rupees \_\_\_\_\_ On account of passengers and goods Tax Penalty \_\_\_\_\_ Composition money \_\_\_\_\_ Registration fee \_\_\_\_\_ Other fees for the period from \_\_\_\_\_ to \_\_\_\_\_ and credited under the head of account [042 - Taxes on Goods and Passengers - Receipts under the Punjab Passengers and Goods Tax Act - By Sales of Stamps or otherwise/other Receipts comprising of Registration Fee, Composition Money, Fines, Penalties, etc.] [Haryana Legislative Supplement Part III, dated 4th November, 1974.]

Treasury Officer \_\_\_\_\_ Sub-Treasury Officer \_\_\_\_\_ Agent, State Bank of India \_\_\_\_\_ Treasury Stamp of Treasury

Date P.T.T. 10 (Notice of Appearance under Section 6(4) and 9(4) of [The Punjab Passengers and Goods Taxation Act, 1952] [Substituted for the words 'the Punjab Transport Passengers and Goods Taxation Act, 1952' by the Punjab Government Notification No. 3397- E&T(VI)-60/425, dated 27th January, 1961.]) (See Rule 21/Rule 29 of the Punjab Passengers and Goods Taxation Rules, 1952) Office of the Assessing Authority \_\_\_\_\_ District dated \_\_\_\_\_

No. To \_\_\_\_\_ Whereas (a) You, and owner registered under certificate No. \_\_\_\_\_ have not furnished the return/or/and paid the tax for the month of \_\_\_\_\_ 19 (b) I am not satisfied that the return(s) filed by you or/and the tax paid by you for the month(s) \_\_\_\_\_ 19, has been correctly filed or/and paid. (c) I am satisfied that you have been liable to registration but wilfully failed to do so and it appears to me to be necessary to make an assessment under Section 6(4)/9(4) of the [the Punjab Passengers and Goods Taxation Act, 1952] [Substituted for the words 'the Punjab Transport Passengers and Goods Taxation Act, 1952' by the Punjab Government Notification No. 3397-E&T(VI)-60/425, dated 27th January, 1961.]. You are hereby directed to attend in person or by an agent at (place) \_\_\_\_\_ (on date \_\_\_\_\_ at time) \_\_\_\_\_ and thereto produce or cause thereto be produced at the said time and place the documents specified below for the purposes of such assessment and to show cause on that date and time that why in addition to the tax to be assessed on you a penalty not exceeding 1½ times of the amount of tax should not be imposed upon you under Section 9(4) of the Act.

**2. In the event of your failure to comply with this notice I shall proceed to assess the amount of tax due and impose the penalty as mentioned above, to the best of my judgment and without any further reference to you.**

Seal \_\_\_\_\_ Signature of Assessing Authority

Date \_\_\_\_\_ District \_\_\_\_\_

P.T.T. 11(See Rule 29 of the Punjab Passengers and Goods Taxation Rules, 1952) Notice of Demand Office of the Assessing Authority \_\_\_\_\_ District \_\_\_\_\_

No. \_\_\_\_\_ Dated \_\_\_\_\_

You are hereby informed that the amount of tax or/and penalty payable by you has been assessed as under :-

A. Tax assessed Rs. \_\_\_\_\_

B. Penalty imposed Rs. \_\_\_\_\_

Total of A & B Rs. \_\_\_\_\_

Less amount paid already Rs. \_\_\_\_\_

Net amount due Rs. \_\_\_\_\_

You are hereby directed to pay the sum of Rs. \_\_\_\_\_ (in figures \_\_\_\_\_ (in words) into Treasury at (place)

Sub-Treasury State Bank of India |

On or before (date) \_\_\_\_\_ and furnish the receipt in proof of payment to this office on or before (date) \_\_\_\_\_ failing which the said sum will be recoverable from you as arrears of land revenue.

## 2. A challan in form P.T.T. 9 is enclosed for the purpose.

(Seal) \_\_\_\_\_ Signature of Assessing Authority

Date \_\_\_\_\_ District \_\_\_\_\_

P.T.T. 12(See Rule 29 of the Punjab Passengers and Goods Taxation Rules, 1952) Notice of Re-assessment Office of the Assessing Authority \_\_\_\_\_ District No. \_\_\_\_\_

\_\_\_\_\_ Dated \_\_\_\_\_ To \_\_\_\_\_ Whereas, in consequence

of definite information in my possession I have reasons to believe that the amount of tax assessed under the Punjab Passengers and Goods Taxation Act, 1952, for the year/period ending the \_\_\_\_\_ 19 \_\_\_\_ has been under-assessed/escaped assessment. I, therefore, propose to reassess the said tax that has been under- assessed/escaped assessment. I hereby require you to show cause by the (date) \_\_\_\_\_ why the contemplated action should not be taken in your case and to produce or cause to be produced on the said date at (time) \_\_\_\_\_ at \_\_\_\_\_ (place) the relevant accounts and documents for my inspection.

(Seal of the Assessing Authority) Signature \_\_\_\_\_

Assessing Authority,

Dated \_\_\_\_\_ 19 \_\_\_\_\_ District \_\_\_\_\_

Form P.T.T. 13(See Rule 12 of the Punjab Passengers and Goods Taxation Rules, 1952) Register of Refunds and Renewals of Transport Stamps \_\_\_\_\_ District \_\_\_\_\_

Serial No.	Date of application for refund or renewal	Name and address of the	Number	Description	Date of purchase of stamps	Date of spoiling of stamps	Authority for refund or renewal	Face value of stamps tendered	Amount of refund or renewal admissible	Initials and signature of P.T.



applicant					for refund or renewal					and renewal
1	2	3	4	5	6	7	8	9	10	11
Value of stamps Value of stamps allowed to be renewed		Value of stamps in respect of which refund or renewal is refused	Value of stamps cancelled	Initial of Assessing Authority	Signature of receipts of refund or renewal statement or stamp of which refund or renewal is refused	Attestation by Head Clerk	Number and date of letter with which application has been returned to the applicant	Value of stamps destroyed	Date of destruction	Initial of Assessing Authority

13 14 15 16 17 18 19 20 21 22

Notes. - columns 9 to 10 are not to be filled in cases in which the refund or renewal is to be refused. P.T.T. 14 (See Rule 12 of the Punjab Passengers and Goods Taxation Rules, 1952) Voucher No. \_\_\_\_\_ Refund Statement [Approved for payment of Rupees \_\_\_\_\_ (both in words and figures) and certified that the stamps described below, refund of value of which has been allowed, have been destroyed.] [Substituted by Punjab Government Notification No. 3397-E&T(VI)-60/425, dated 27th January, 1961.]

Date \_\_\_\_\_ District \_\_\_\_\_

Head Clerk Assessing Authority

Name of applicant	Description of stamps	Value of stamps (both in words and figures)	Date of application for refund	Authority for refund
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Received payment [Ten Paise] [Substituted for the words 'one anna' by Punjab Government Notification No. 3397-E&T(VI)-60/425, dated 27th January, 1961., Words Naye omitted by Haryana Government Notification No. GSR 91/P.A. 16/52/S.22/Amd.(3)/74 dated 19th July, 1974.] receipt stamps if required for sums over Rs. 20. Pay Rupees \_\_\_\_\_ (Both in words and figures) District \_\_\_\_\_ Dated \_\_\_\_\_ 20 \_\_\_\_

Head Treasury Clerk Treasury Officer.

P.T.T. 15 (See Rule 12 of the Punjab Passengers and Goods Taxation Rules, 1952) Voucher No. \_\_\_\_\_ Refund Statement Approved for payment of Rs. \_\_\_\_\_ (both in words and figures) and certified that the stamps described below being serviceable and fit for reissue, have been deposited in the double-lock of treasury.

Date \_\_\_\_\_ District \_\_\_\_\_

Official Concerned/Assessing Authority

Name of applicant      Description of stamps      Value of stamps (both in words and figures)      Date of application for refund      Authority for refund

Received payment [Ten Paise] [Substituted for the words 'one anna' by Punjab Government Notification No. 3397-E&T(VI)-60/425, dated 27th January, 1961., Words Naye omitted by Haryana Government Notification No. GSR 91/P.A. 16/52/S.22/Amd.(3)/74 dated 19th July, 1974.] receipt stamps if required for sums over Rs. 20. Pay Rupees \_\_\_\_\_ (Both in words and figures) District \_\_\_\_\_ Dated \_\_\_\_\_ 20 \_\_\_\_\_

Head Treasury Clerk      Treasury Officer.

(For use in Audit Office only) Amount verified in the plus and minus memo

Admitted Rs. \_\_\_\_\_ Objected to Rs. \_\_\_\_\_

Auditor Superintendent

P.T.T. 16 (To be submitted to Audit Office in original along with monthly plus and minus memo of Stamps) (See Rule 12 of Punjab Passengers and Goods Taxation Rules, 1952) Voucher No. \_\_\_\_\_

Renewal Statement Approved for the issue of stamps (detailed in column (6) of the value of Rs. \_\_\_\_\_ (both in words and figures) and certified that the stamps described below, the renewal whereof has been allowed have been destroyed. \_\_\_\_\_ in the double lock of the Treasury. have been deposited District \_\_\_\_\_ Dated \_\_\_\_\_ Head Clerk/Assessing Authority

Name of Applicant	Description of stamps tendered for renewal	Value of stamps in words and figures	Date of application for renewal	Authority for renewal	Description of fresh stamps to be issued	Value
1	2	3	4	5	6	7

Issue fresh stamps (described in column 6 above) of the value of Rs. \_\_\_\_\_ (both in words and figures). District \_\_\_\_\_ Dated \_\_\_\_\_

Head Treasury Clerk      Treasury Officer

Fresh Stamps for the value of Rs. \_\_\_\_\_ (in words) Dated \_\_\_\_\_

Signature of recipient P.T.T. 17 (See Rule 12 of the Punjab Passengers and Goods Taxation Rules, 1952) The stamps described below have been submitted by \_\_\_\_\_ a licensed stamp vendor for grant of refund of their value/renewal. The stamps being serviceable and fit for re-issue are sent herewith to the Treasury Officer \_\_\_\_\_ for deposit in the main store under double lock in the Treasury. District \_\_\_\_\_ Dated \_\_\_\_\_

Head Clerk      Assessing Authority

Name of applicant      Description of Stamps tendered      Value

To The Treasury Officer, \_\_\_\_\_ No. \_\_\_\_\_ Dated \_\_\_\_\_

\_\_\_\_\_ Certified that the stamps described above, of an aggregate value of Rs.

\_\_\_\_\_ (both in words and figures) have been deposited in the strong room of the treasury and brought on to the double lock registers.

Dated \_\_\_\_\_ Treasury \_\_\_\_\_ Head Treasury Clerk      Treasury Officer

To The Collector, \_\_\_\_\_ No. \_\_\_\_\_ Dated \_\_\_\_\_ [P.T.T. 18]

[Substituted vide Haryana Government Notification No. GSR 37/PA.16/52/S.22/Amd.(5)/74, dated

12th April, 1974.]Tax Penalty Receipt[See Rules 9(8) and 11(2)]

No. \_\_\_\_\_ Book No. \_\_\_\_\_

**1. Name of the [Tax Collection Point] [Substituted by Haryana Notification No. S.O.15/P.A.16/1952/S.22/S.2005. dated 14.3.2005.]/place of checking**

**2. Name of the owner/incharge of the vehicle** \_\_\_\_\_

**3. Registration No. of the vehicle** \_\_\_\_\_

**4. No. of the Registration Certificate, if any, held under the Punjab Passengers and Goods Taxation Act, 1952.**

**5. Name of the District in which registered under Punjab Passengers and Goods Taxation Act, 1952.**

**6. Amount of, -**

(i)tax charged \_\_\_\_\_(ii)penalty, if any, charged \_\_\_\_\_

**7. Period for which the amount of tax/penalty is charged paid** \_\_\_\_\_

**8. In case of penalty charged under Rule 11(2)** \_\_\_\_\_

(i)starting point of journey of defaulter \_\_\_\_\_(ii)fare from the starting point of the defaulter upto the place of checking

**9. Date and time of checking** \_\_\_\_\_

Signatures of the person making payment \_\_\_\_\_ Signature of the officer receiving payment. \_\_\_\_\_

P.T.T. 19Register of Penalty Receipts(See Rule 11(4) of the Passengers and Goods Taxation Rules, 1952)

Year \_\_\_\_\_

\_\_\_\_\_ District

SerialNo.	Date	Name of the defaulting passenger	Name of Inspecting Officer who recovered the penalty	Amount of penalty recovered	[No. of receipt in form PTT 2 1(18)] [Substituted by '20' by Punjab	Date of deposit into the treasury
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1	2	3	4	5	6	7
<p>[P.T.T. 20] [Added by Punjab Government Notification No. 2515-E&amp;T(II)-58/1311, dated 7th May, 1958.](Register to be maintained by owners of contract carriages paying passenger tax in cash except those who pay tax in lump sum)Vehicle No. _____ Registration No. _____</p>						

SerialNo.	Date of the Journey	Particulars of Journey place of start	Place of destination	Amount of fare paid	Signature of passenger hirer
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[Note. - I. Entries in this register shall be made in ink. [Substituted vide Punjab Government Notification No. 4616-E&T (II)- 58/3885, dated 26th December, 1958.]II. The owner shall page-mark the register and obtain from the assessing Authority on the first page of the register a certificate as to the number of pages contained in the register.III. The owner shall get each page of the register countersigned by an officer of the Excise and Taxation Department not below the rank of a Taxation Inspector].[P.T.T. 21] [Inserted vide Punjab Government (Revenue Department) Notification No. 4141-P&T (VI)-60/1, dated 23rd November, 1960.](See Rule 14 of the Punjab Passengers and Goods Taxation Rules, 1952)Register of passenger tickets/goods receipts

### Part A – (Stock)

Date on which received in stock	Serial Number of passengers tickets/goods receipts got printed	Total number of passenger tickets/goods receipts	Signature of official making entry against each item	Remarks
1	2	3	4	5

## Part B – (Issue)

Date of issue	Serial Number of tickets/goods receipts issued	Total Number of passenger goods receipts issued	Number of the vehicle and name of the conductor/booking clerk to whom issued	Signature of receiving official	Signature of official making entry	Remarks
1	2	3	4	5	6	7

[Form P.T.T. 22] [Inerted by Haryana Government Notification No. GSR 133/PA.16/52/S.52/522 Amd.(5)/74, dated 4th November, 1974.]Refund Adjustment Order[See Rule 13(3)]Book No. ----- RefundVoucher No. -----To \_\_\_\_\_

**1. Certified with reference to the assessment records of Shri ----- s/o Shri ----- owner of vehicle(s) No. ----- and holding certificate(s) No.(s) ----- of ----- district for the period from ----- to ----- that a refund of Rs. ----- (in figures) Rs. ----- (in words) is due to the said owner.**

**2. Certified that the tax in respect of which this refund is allowed has been credited into the treasury.**

**3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.**

**4. This refund will be adjusted towards the amounts of tax due from the said owner for any subsequent month/quarter/year.**

**5. The owner shall attach this order to the challan showing the credit into the treasury of the amount payable by him for any subsequent period or periods or determined to be payable by him against which the adjustment is desired.**

Seal of the assessing authority.

Place ----- Signature -----

Assessing Authority

Date ----- District

[Sub rule (9) added by Haryana Notification No. S.O.43/P.A.16/1952/S.22/2005. dated 13.6.2005.][Substituted vide Haryana Government Notification No. GSR 37/PA.16/52/S.22/Amd.(1)/74, dated 12th April, 1974.][Substituted vide Haryana Government Notification No. GSR 133/PA.16/52/Section 22/Amd.(5)/74, dated 4th November, 1974.][Sub rule (2D) and (2E) added by Haryana Notification No. S.O.23/P.A.16/1952/S.22/2004. Dated 24.2.2004.][Added by Haryana Government Notification No. GSR 51/PA16/19/52/S.22/94 dated 14th July, 1994.]