

# **The Punjab Motor Spirit (Taxation of Sales) Rules, 1939**

PUNJAB

India

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### **Rule**

### **THE-PUNJAB-MOTOR-SPIRIT-TAXATION-OF-SALES-RULES-1939 of 1939**

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The Punjab Motor Spirit (Taxation of Sales) Rules, 1939 Published vide Punjab Government Notification No. 2709 Ex. dated 12.6.1939, and republished vide Punjab Government Notification No. G.S.R. 12/P.A.I./39/S. 24/96, dated 19.11.1995.

### **1. Title and commencement**

- These rules shall be called the Punjab Motor Spirit (Taxation of Sales) Rules, 1939. They shall come into force at once.

### **2. Definitions.**

- In these rules unless there is anything repugnant in the subject or context -(a)"The Act" means the Punjab Motor Spirit (Taxation of Sales) Act, 1939;(b)"License" means the licence granted under the provisions of the said Act;(c)"Manager" or "agent" means the person expressly or impliedly authorised by the retail dealer to act as his manager or agent for all or any of the purposes of these rules.

### **3. Superintendence and control of the administration under the Act.**

(1)(a)Subject to the control of Government and unless Government shall by notification otherwise direct, the [Excise and Taxation Commissioner] [Substituted by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.] shall superintend the administration and the collection of the tax leviable under the Act.(b)Subject to the general control and superintendence of

the [Excise and Taxation Commissioner] [Substituted by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.] and unless Government shall by notification otherwise direct, the [Excise and Taxation Commissioner] [Substituted by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.] shall control all other officers empowered under the Act in his [jurisdiction] [Substituted by Punjab Government Notification No. GSR 232/PA1/39/S.24/Amd.(2)/63, dated 8.10.1963.].(c)Subject as aforesaid and the control of the [Deputy Excise and Taxation Commissioner] [Substituted by Punjab Government Notification No. GSR 232/PA1/39/S.24/Amd.(2)/63, dated 8.10.1963.] and unless Government by notification otherwise direct, the [Petrol Taxation Officer] [Substituted by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.] shall control all other officers empowered under the Act in his district.(2)The Petrol Taxation Officer is charged with the duty of carrying out the provisions of the Act subject to the control and direction of the [Excise and Taxation Commissioner and Deputy Excise and Taxation Commissioner] [Substituted by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.] and the orders of Government.

#### **4. [ Application for licence.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]**

(a)A dealer desiring to obtain a licence authorising sale of motor spirit shall submit an application in form P.A. appended to these rules to the Petrol Taxation Officer of the district in which his place of business or head office of his business is situated; and(b)Where the dealer has more than one place of business in the state, he shall declare one of the places of business to be the head office of the business for the purposes of these rules and shall intimate the same to every Petrol Taxation Officer within whose jurisdiction any such place of business is situated; and(c)Where the dealer fails to declare and intimate under sub-rule (b) one of the places of business to be the head office, the Excise and Taxation Commissioner shall declare only one of such places of business to be the head office;(d)All applications, returns or statement prescribed under the Act or these rules shall be submitted in respect of all the places of business jointly by the head office to the Petrol Taxation Officer of the district in which the head office is situated under intimation to the Petrol Taxation Officer of every district in which any such business of the dealer is carried on.

#### **5. [ Grant of licence.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]**

(a)A licence in form P1 appended to these rules authorising the sale of motor spirit may be granted from the date of receipt of the application in form P.A. by the Petrol Taxation Officer on payment of a fee of one hundred rupees.(b)The Petrol Taxation Officer shall, issue, free of charge, an attested copy of the licence, for every additional place of business specified therein.(c)A licence shall be held subject to the conditions set forth in form P. 1 and to the provisions of the Act and the rules made thereunder.(d)A copy of these rules will be given free of charge with each licence.

## **6. Amendment of licence.**

(a) Any licence granted under these rules may be amended by the Petrol Taxation Officer granting such licence : provided that the amendment shall not be inconsistent with the provisions of the Act, or of these rules. (b) A [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] dealer who desires to have his licence amended, shall submit it to the Petrol Taxation Officer with an application stating the nature of the amendments required and the reasons thereof.

## **7. Renewal of licence.**

(a) A licence may be renewed by the Petrol Taxation Officer of the district in which the original licence was granted. (b) [ An application for the renewal of licence in form P.I shall be made in Form PA. not less than thirty days before the date on which the licence expires. A fee of one hundred rupees for the renewal of licence in Form P.1 shall be deposited by the applicant in any treasury or sub-treasury or the State Bank of India by means of challan in Form P.M. in quadruplicate. One copy of receipted challan shall be attached with the application as a proof of deposit of the requisite fee : Provided that the Petrol Taxation Officer may entertain application for renewal of licence after the specified period and before the date of the expiry of the licence on payment of a further fee of fifty rupees] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.].

## **8. Refusal of licence.**

- A Petrol Taxation Officer refusing to grant, amend or renew a licence, shall record his reasons for such refusal in writing and a copy of the order shall be given to the applicant on payment of a fee one rupee.

## **9. Suspension or cancellation and restoration of licence.**

(a) [A Petrol Taxation Officer suspending or cancelling a licence under sub-section (1) of section 80 of the Act shall record his reasons for so doing in writing and inform the licensee in writing. A copy of the order shall be given to the holder of the licence on payment of a fee of one rupee] [Substituted by Punjab Government Notification No. GSR 29/P.A1/39/S.24 (Amd.(3)69, dated 12.3.1969.]. (b) A licence suspended or cancelled by a Petrol Taxation Officer may be restored by that officer on payment of a fee not exceeding [five hundred rupees] [See Punjab Notification Gazette Legislative Suppl. Part III dated 11.2.1972.].

## **10. Transfer of the licence and partnership.**

(a) Every licence granted under these rules shall be deemed to have been granted to the retail dealer, company, firm or partnership named therein : Provided that, where a licence is granted to [to a firm] [See Punjab Government Gazette Legislative Supplement Part III, dated 11.2.1972.] it shall, subject

to the provisions of rule, expire if the partnership of firm is dissolved or if any one such partner, for any reason, ceases to be a partner therein [-] [Inserted by Punjab Government Notification No. 507 E&T/57/521, dated 2.2.1957 and omitted by Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.](b)No licences shall be sold or transferred nor shall any retail dealer to whom a licence has been granted by name, enter into any partnership in connection with the business for which the licence is granted, without the written permission of the Petrol Taxation Officer, who shall, when granting such permission, amend the licence accordingly.

## **11. Procedure on death or disability of the retail dealer.**

- If a [dealer dies or becomes insolvent or physically or mentally incapable or incurs any legal disability, the person carrying on the business of such] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] [dealer, shall not be liable to any penalty under section 10 of the Act if he applies for a new licence in his own name within a period of 30 days from the date of the death or physical or mental incapability or legal disability of the former licensee.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]

## **12. Change of place of business.**

- If a [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer changes his place or places of business he shall within 14 days of his doing so, inform the Petrol Taxation Officer and the necessary amendment shall be made in his licence, free of charge if the Petrol Taxation Officer is satisfied that the [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer is duly licenced for the storage of dangerous petroleum under the Petroleum Act, 1934, at his new place or place of business :Provided that, in the case of a [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer licenced in Form P.1, if the new place of business is in different district to that of the old place of business, the [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer shall obtain a new licence from the Petrol Taxation Officer of the district to which he has removed, after surrendering his old licence, for cancellation, to the Petrol Taxation Officer in which he was formerly licenced.

## **13. Loss of License.**

- Where a licence granted under these rules is lost or accidentally destroyed, a duplicate copy may be granted on payment of a fee of one rupee.

## **14. Production of licence on demand.**

(a)Every person holding or acting under a licence granted under these rules shall produce it or an authenticated copy of it, at the place or places of business to which the licence applies, when called upon to do so by an officer duly empowered in this behalf.(b)Copies of any licence, may, for the

purpose of sub-rule (a), be authenticated free of charge by the Petrol Taxation Officer of the district in which the licence was issued.

**15. [ Dealer to deposit the amount of tax due and to furnish monthly return of sales in prescribed forms within the specified period.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] - (a) Every dealer liable to pay tax under the Act shall prepare or cause to be prepared, a return in Form P.C., showing the sale of motor spirit made during the month and shall lodge the said return together with the treasury receipt or bank receipt in Form P.M. with the Petrol Taxation Officer of the district in which his place of business or head office of his business is situated, within a period of thirty days of the close of the month to which it relates:**

Provided that where tax is paid by a bank draft drawn on the State Bank of India or on any local Scheduled Bank, such dealer shall lodge the said return together with the bank draft in the aforesaid manner, with twenty-five days of the close of the month to which it relates :Provided further that no sale of motor spirit at a stage subsequent to the first stage shall be liable to tax if the dealer, effecting the sale at the subsequent stage furnishes along with the return in Form P.C. to the Petrol Taxation Officer concerned a certificate in Form P.N. duly filled in and signed by the dealer from whom he purchased the motor spirit and the aforesaid certificate shall be issued by the former to the latter within ten days of the close of the month to which it relates.(b)Before the submission of the monthly return under sub-rule (a) every dealer liable to pay tax shall deposit in cash in any treasury or sub-treasury or the State Bank of India, under challan in Form P.M., in quadruplicate, the amount of tax payable under section 3 of the Act on all sales of motor spirit as soon as in the monthly return.(c)Every dealer shall subscribe at the bottom of the monthly return in Form P.C., a declaration duly signed by himself for his duly authorised manager or agent to the effect that the particulars set out therein are true and accurate to the best of his knowledge and belief.(d)The Petrol Taxation Officer, after satisfying himself that the amount of tax due and shown in monthly return has duly been paid shall cause to be issued a certificate in Form P.E. and delivered it to the dealer or his authorised manager or agent submitting the return. The certificate shall be preserved by the dealer for a period of five years. Number and date of the certificate issued shall also be recorded at the foot of the return.

## **16. Procedure in case of non-payment of the tax.**

(a)If the amount of the tax due has not been deposited within the time prescribed under rule 15 the Petrol Taxation Officer shall cause a notice in Form P.F., appended to these rules, to be issued and serve on the [dealer] [Word retail omits vide Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] requiring him to make payment of the unpaid amount of tax within ten days of the date of service of the said notice.(b)Every notice issued under sub rule (a) may be given to the [dealer] [Word retail omits vide Punjab Government Notification No. G.S.R.

125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] at his ordinary place or places of business or if the [dealer] [Word retail omits vide Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] be not found on the said premises, to any person in the employ of the [dealer] [Word retail omits vide Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.], who may be found upon the said premises, or if no such person be found, the same may be left at the said premises or affixed in a conspicuous position upon some building or erection in the occupation of the [dealer] [Word retail omits vide Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.].(c)If the tax is not paid within the time fixed by the notice issued under sub rule (a), the Petrol Taxation Officer may, after calling upon the [dealer] [Word retail omits vide Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] to show cause, proceed to impose a penalty under the provisions of section 9 of the Act.

**17. [ Dealers to maintain registers in the prescribed forms, inspection note books and other records.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] - (a) Every dealer licenced in Form P1., shall maintain at each place of business correct, accurate and upto date account of his stocks, receipts and daily sales of motor spirit in a register in Form 1.G. All delivery challans or purchase invoices and other evidence of purchase and relevant foils of receipted challan in Form P.M. and other evidence of payment of the tax shall be preserved by the dealer atleast for a period of five years.**

(b)Entries in the registers may be made in English or in Punjabi in Gurmukhi script but only international numerals shall be used.(c)Every dealer liable to pay tax shall keep an inspection note-book duly authenticated by the Petrol Taxation Officer of the district at his place of business. The officers empowered under the Act may record their remarks in the inspection note-book.

**18. [Dealer] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] to furnish certain information.**

- Every [dealer] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] shall furnish fully and correctly any information in his possession that he is required to furnish in connection with any purpose of the Act, or of these rules, by any officer specially empowered under section 15 of the Act.

**19. Compounding of offences.**

(a)The [Deputy Excise and Taxation Commissioner] [Substituted by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.] exercising his powers of compounding offences and section 19 of the Act, shall cause a notice in Form P.J. appended to these rules, to be issued and served on the offender, requiring him to make payment of the amount fixed as

composition fee, within ten days of the receipt of the said notice. If the said amount is not paid within the period specified, the offender shall be prosecuted for commission of an offence under the Act.(b)[ A Magistrate, while trying a person accused of an offence under the Act may allow the Deputy Excise and Taxation Commissioner to compound the case and the accept the amount fixed as compensation fee even after the prosecution has started] [Substituted by Punjab Government Notification No. GSR 29/P.A1/39/S.24 (Amd.(3)69, dated 12.3.1969.).

## **20. Payment of tax not levied in full or erroneously refunded.**

- When tax less than the amount of tax due has been levied through inadvertence, error or misconstruction on the part of the Petrol Taxation Officer, or through mis- statement as to the quantity of motor spirit sold, on the part of the retail dealer or when any such tax after having been levied has been owing to any such cause, erroneously refunded, the person chargeable with the tax not levied in full or the person to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess demand being made within one year, from the close of the month in respect of which tax should have been levied or from the date of making the refund. [Substituted by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.] If the tax is not paid within thirty days of the date of making the demand, the Petrol Taxation Officer shall proceed against the defaulter in the manner laid down in sub-rule (c) of rule (16). [Added by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.]

**20A. [ Refund of Tax.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] - (1) An application by a dealer for refund of tax admissible under section 5-A of the Act, shall be made to the Petrol Taxation Officer and shall clearly and briefly specify the grounds on which the refund is claimed.**

(2)When the Petrol Taxation Officer is satisfied that the dealer is entitled to the amount of refund applied for, he shall record an order sanctioning the refund.

**21. [ Appeals.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]**

(a)Every appeal under sub-section (1) of section 22 of the Act shall be preferred within thirty days from the date of the order appealed against and shall be accompanied by a certified copy of such order unless the omission to produce such a copy is explained to the satisfaction of the Appellate Authority. The time spent in obtaining a certified copy of such order shall be excluded for calculating the period of limitation prescribed.(b)The appeal may be sent by post or may be presented by the dealer or his authorised representative or by his legal practitioner to the officer concerned or to such other officer as may be appointed in this behalf.

## **22. [ Powers.] [Substituted by Punjab Government Notification No. 1518 E&T (Ch.) 54/378, dated 10.5.1954.]**

- The powers conferred by section 15 of the Act shall be exercised by every officer of the Excise and Taxation Department not below the rank of Sub-Inspector, within the area for which he is appointed. Penalties

## **23. Punishment for the breach of rules, for refusing, neglecting, or failing to furnish information and for furnishing false information.**

(a) Persons convicted of the breach of any of these rules render themselves liable to punishment of fine, under sub-section (3) of section 24 of the Act, which may extend to one hundred rupees, and, where the breach is a continuing one, with further fine which may extend to twenty rupees for every day after the first day during which the breach has continued. (b) Persons, who are bound under these rules to furnish information by submitting returns and maintaining registers in the prescribed forms, preserving relevant records or in any other manner, render themselves liable to punishment, under section 17 of the Indian Penal Code, if they refuse, neglect or without lawful excuse fail to furnish the required information in the prescribed manner. (c) Any persons, who furnish information, which they know or have reason to believe to be false, render themselves liable to punishment under section 177 of the Indian Penal Code.

Form P.1 (See Rule 15) Form of licence authorising sales of motor spirit in the specified place or places of business situated in one district. Licence Fee Rupees Five License No. \_\_\_\_\_ District \_\_\_\_\_

\_\_\_\_\_ This licence authorising retail sales of motor spirit in the place(s) of business specified hereunder is granted to [ \_\_\_\_\_ ] [In the case of a firm or company, its full name, address and the name of the manager or agent should be given. Where the firm or partnership is not registered it is to be noted that the licence is valid only so long as the individual members are trading in the name specified in the licence.], son of \_\_\_\_\_, resident of \_\_\_\_\_ tehsil \_\_\_\_\_, district \_\_\_\_\_, whilst trading in the name of \_\_\_\_\_ subject to the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, and the rules made thereunder, and to the further conditions hereinafter specified. Situation of the place(s) of business. -

1.

2.

3.

This licence shall be valid up to the 31st March, 19 \_\_\_\_\_ unless renewed. Conditions



- 1. The [dealer] [Substituted by Punjab Government Notification No. GSR 29/P.A1/39/S.24 (Amd.(3)69, dated 12.3.1969.) shall maintain at each place of business specified accurate and up-to-date account of his stocks and daily sales of motor spirit in a register in Form P.G. He shall also keep an inspection note-book.**
- 2. [dealer] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.) shall produce immediately on demand by an officer duly empowered in this behalf, this licence, or its authenticated copy, registers, inspection note books and other connected records and also his stock of motor spirit.**
- 3. [-] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.)dealer's agents or employees in charge of the places of business specified above shall keep authenticated copies of this licence and separate inspection note-book, note-books which shall be produced immediately on demand by an officer duly empowered in this behalf.**
- 4. The [dealer] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.) shall submit punctually the monthly return of sales in Form P.C. and shall also deposit the amount of tax chargeable within the stipulated period of 21 days.**
- 5. The [dealer] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.) shall maintain at the main outer door of each place of business specified in this licence a sign- board showing in conspicuous letters in English or [Punjabi in Gurmukhi script] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.) that he is a licenced [-] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.)dealer of motor spirit, his name and the class and number of his licence.**
- 6. [On the expiry, suspension or cancellation of the licence for the storage of dangerous petroleum under the Petroleum Act, 1934, held by the [-] dealer in respect of a place of business specified above, this licence shall cease to be valid for that place of business.] [Note 2, inserted under rules 6 and 7, by**

**Punjab Government Notification No. 5362 E & T 55/3911, dated 19.11.1955.]**

**7. [On breach of any of the conditions of this licence or of the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, or of the rules made thereunder, [or of any provision in any other law for the time being in force relating to the distribution supply, or Sale of Motor Spirit] [Note 2, inserted under rules 6 and 7, by Punjab Government Notification No. 5362 E & T 55/3911, dated 19.11.1955.] this licence may way be suspended or cancelled by the Petrol Taxation Officer, without in any way affecting the imposition of any penalty or punishment which may thereby have been incurred]**

(Signed \_\_\_\_\_ Petrol Taxation  
Officer. \_\_\_\_\_ District Dated the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_ Note. - (1).  
A copy of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939, will be given free with this  
licence.[Note. - (2) - "Not applicable in the case of licenses for the [See Punjab Government  
Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.][ - ]sale of diesel oil  
and/or powereine only." ]Particulars of Renewals

Date of Renewal	Date of expiry	Signature of the Petrol Taxation Officer
...	31st March, 19 ...	
...	31st March, 19 ...	
...	31st March, 19 ...	
...	31st March, 19 ...	
...	31st March, 19 ...	
...	31st March, 19 ...	
...	31st March, 19 ...	
...	31st March, 19 ...	
...	31st March, 19 ...	
...	31st March, 19 ...	

**8. [ The dealer shall furnish a list showing the dealer-wise sales of motor-spirit made during the month to the Petrol Taxation Officer of the district in which he holds a licence] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.].**

[P-2 Omitted] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.].FORM P-3(See Rule 5)Form of licence authorising [sales of Motor Spirit to the Officers of the Punjab Government only at the Irrigation Headworks specified hereunder in the Punjab.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.](License fee anna ONE)License No. \_\_\_\_\_ District of issue  
\_\_\_\_\_ District for which the licence is valid.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

This licence authorising [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] sales of motor spirit of the Irrigation Headworks, specified hereunder is granted to the Chief Engineer, Irrigation Works, Punjab, subject to the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, and the rules framed thereunder and to the further conditions hereinafter specified :-Names of the Headworks :[Karnal Division, Western Jamuna Canal and Dadupur)] [Inserted by Punjab Government Notification No. 198-Ex., dated 10.1.1945.].This licence shall be valid up to the 31st of March, 19 \_\_\_\_ unless renewed.Conditions

- 1. The [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] dealer shall maintain, at his head office of business in the State, a correct, accurate and up-to-date account of [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]sales of motor spirit in a register in Form P.H. He shall also keep an inspection book.**
- 2. The [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer shall produce immediately on demand by an officer duly empowered in this behalf, this licence, or its authenticated copy, register, inspection note-books and other connected records.**
- 3. The [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer's agents or employees in charge of the Irrigation Heads works specified above shall keep authenticated copies of this licence and separate inspection note-books, which shall be produced**

**immediately on demand by an officer duly empowered in this behalf.**

**4. The [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer shall submit punctually the monthly return of retail sales in Form P.D. and shall also deposit the amount of tax chargeable within the stipulated period of 30 days.**

**5. [On the expiry, suspension or cancellation of the licence for the storage of dangerous petroleum under the Petroleum Act, 1934, held by the [-] [Inserted by Punjab Government Notification No. 4846 Ex, dated 1.8.1944.] dealer in respect of any Irrigation Headwork specified above, this licence shall cease to be valid for that Headwork.]**

**6. [On breach of the conditions of this licence or of the provisions of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, or of the rules made thereunder [or of any provision in any other law for the time being in force relating to the distribution, supply or sale of motor spirit] [Inserted by Punjab Government Notification No. 4846 Ex, dated 1.8.1944.] this licence may be suspended or cancelled by the Petrol Taxation Officer of the district in which the licence was issued, without in any way affecting the imposition of any penalty or punishment which may thereby have been incurred.]**

(Sd.) \_\_\_\_\_ Petrol Taxation Officer

\_\_\_\_\_ District Date \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_ Note. - A copy of the Punjab Motor Spirit (Taxation of Sales Rules), 1939, will be given free with this licence.[Note. - "Not applicable in the case of licenses for the retail sale of diesel oil and/or powerine only] [This note inserted under rules 5 and 6 by Punjab Government Notification No. 5362 E & T 55/3911, dated 19.11.1955.].[Form PA] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.][See Rules 4(a) and 7(b)]Application for the grant/renewal of licence in Form P.1 authorising sale of motor spirit in the specified place(s) of business situate in the district of \_\_\_\_\_ ToThe Petrol Taxation Officer, \_\_\_\_\_ District.Sir,It is requested that the licence authorising sale of motor spirit be granted/renewed in favour of the applicant under rules 4 and 7 of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939. The requisite particulars are as follows :-

1. [ Individual] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]

(i) Name of the applicant.

(ii) Father's name.

(iii) Profession.

(iv) Address.

(v) Business name under which he wants to do business.

2. [ Firm] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]

(i) Name of the firm

(ii) Names of the partners of the firm with their addresses.

(iii) Whether registered under the Indian Partnership Act ifso, registration No. and date.

(iv) Principal place of business of the firm.

(v) Name of the person managing the business of the firm andthe capacity whether as Manager, Managing Partner or Agent.

3. [ Company] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]

(i) Name of the company.

(ii) Whether registered : If so, registration No.

(iii) Place of office or head office.

(iv) Name of the person managing the business of the Companyand the capacity, whether as Director, Manager or Agent, etc.

**4. Total estimated quantity of motor spirit in litres expected to be sold in retail during the year 19 .**

**5. Particulars of the licence, if any, held under the Punjab Motor Spirit (Taxation of Sales) Act, 1939.**

**6. Situation of the place(s) of business regarding motor spirit and the name of the person in charge of it and his capacity, Manager, Agent, etc.**

Town or  
village      Tehsil  
more

Particulars of the storage  
licence held under the  
PetroleumAct, 1934,

Signature of  
theApplicant.....Postaladdress of  
theapplicant.....

\*Please strike out which is not applicable."[Form P.C.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.][See Rule 15(b)](To be submitted to the Petrol Taxation Officer of the district in which the [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] dealer's licence has been issued within 30

days of the close of the month to which it relates) Return showing particulars of sales of motor spirit effected by \_\_\_\_\_, son of \_\_\_\_\_ dealer -(License No. \_\_\_\_\_) in the district of \_\_\_\_\_ during the month of \_\_\_\_\_ 19

1	2	3	4	5	5A
Situation of the place(s) of business	(c) Balance from the previous month	Quantity received during the month	Total quantity for disposal	(a) Quantity sold during the month	*[Total amount at which sold]
1					
2					
3					
Total					
6	7	8	9	10	11
Rate of tax **[-]	(b) Amount of tax chargeable	Amount of tax credited	Number and date of the treasury or the State Bank receipt or reference to other evidence of payment attached with this return	(c) Balance at the close of the month	(d) Remarks
	Rs. Paisa	Rs. Paisa			
1					
2					
3					
Total					

\*Inserted vide Punjab Government Notification No. G.S.R. 20/P.A.1/39/S.24/Amd./86, dated 9.4.1986. \*\*The words "per liter" omitted vide Punjab Government Notification No. G.S.R. 20/P.A.1/39/S.24/Amd./86, dated 9.4.1986. Notes. - Quantity should be shown liters. (a) Fractions of a liters may be omitted. (b) Calculated to the nearest paisa. (c) Any discrepancy arising out of differences in temperature, leakage or evaporation of motor spirit should be explained in the "Remarks" column. (d) Particulars of any supplies made to sub-dealers for resale or inter company transfer stock transfer otherwise than by sale should be shown in the "Remarks" column.

Declaration I do hereby declare that I have compared the above particulars with the entries in the register(s) of stocks and daily sales in Form P.G. maintained by me, and with other relevant records preserved by me, and they are, to the best of my knowledge and belief, true, accurate and complete. Dated \_\_\_\_\_

\_\_\_\_\_, 19 (Signed) \_\_\_\_\_ (To be signed by the dealer licenced in Form P.1, or his authorised manager or agent). Certificate No. \_\_\_\_\_, dated \_\_\_\_\_ for the payment of a sum of \_\_\_\_\_ issued. Dated \_\_\_\_\_

\_\_\_\_\_, 19 (Signed) \_\_\_\_\_ Petrol Taxation Officer, \_\_\_\_\_ District. Form P.C.C. [See Rule 15(a)] (To be submitted to the Petrol Taxation Officer of the district within 30 days of the close of the month to which it relates). Return showing particulars of purchases of motor spirit made by \_\_\_\_\_ son of \_\_\_\_\_ dealer \_\_\_\_\_ in the district of \_\_\_\_\_ during the month of \_\_\_\_\_

\_\_\_\_\_ 19 .

1	2	3
Situation of the place of business	Quantity purchased during the month	Remarks

Note. - Quantity should be shown in litres.(a)Fraction of litre may be omitted.(b)Certificate(s) in Form P.N. showing quantity purchased during the month, as indicated in column No. 2 is/are appended.DeclarationI do hereby declare that I have compared the above particulars with the entries in Form(s) P.N. appended with the above return and with other relevant records maintained by me, and they are to the best of my knowledge and belief, true, accurate and complete.Dated(Signed)\_\_\_\_\_ (To be signed by the dealer or his authorised manager or agent).Form P.D.[See Rule 15(c)](To be submitted to the Petrol Taxation Officer of the district in which the [ - ] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975, P.791.] dealer's license has been issued, within 30 days of the close of the month to which it relates)Return showing particulars of [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975,]sales of motor spirit effected by \_\_\_\_\_, [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975]dealer licensed in Form P.2.(License No. \_\_\_\_\_) in the district of \_\_\_\_\_ during the month of \_\_\_\_\_ 19

1	1A	2	3	4	5	6
(a) Total quantity sold [-]in*[(litre)	*[Total amount at which sold]	Rate of tax ***[-]	(b) Amount of tax chargeable	Amount of tax credited	Number and date of the treasury or the State Bank receipt orreference to other evidence of payment attached with his return	Remarks
			Rs. Paisa	*Rs. Paisa		

\*Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.\*\*Inserted vide Punjab Government Notification No. No. G.S.R. 20/P.A.1/39/S.24/Amd./86, dated 9.4.1986.\*\*\*The words "per litre" omitted vide Punjab Government Notification No. G.S.R. 20/P.A.1/39/S.24/Amd./86, dated 9.4.1986.Notes. - (a) Fractions of a liter may be omitted.(b)Calculated to the nearest paisa.

District	Quantity sold	Declaration
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I do hereby declare that I have compared the above particularswith the entries in the register of [-]sales, in Form P.H.maintained by me, and with relevant record preserved in myoffice, and they are, to the best of my knowledge and belief,true, accurate and complete.

(Signed)\_\_\_\_\_ Total\_\_\_\_\_ (To be signed by the [-] [Modified vide Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] dealer licenced in Form P.2, or his authorised manager or agent)Dated \_\_\_\_\_ 19 .Certificate No. \_\_\_\_\_, dated \_\_\_\_\_ for the payment of a sum of \_\_\_\_\_ issued.Dated \_\_\_\_\_ (Signed)\_\_\_\_\_ Petrol Taxation

Officer, \_\_\_\_\_ District. Form P.E. [See Rule 15(f)]

Form P.E.

Form P.E.

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

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

Date \_\_\_\_\_ 19 \_\_\_\_\_

Date \_\_\_\_\_ 19 \_\_\_\_\_

Certificate of payment made under rule 15(f) of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939.

Certificate of payment made under rule 15(f) of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939.

Certified that

Certified that

[-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75#dated 1.12.1975.]dealer licensed in Form P.1/P.2 (License No. \_\_\_\_\_)

[-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75#dated 1.12.1975.]dealer licensed in Form P.1/P.2 (License No. \_\_\_\_\_)

has paid the sum of \_\_\_\_\_ by the treasury receipt

has paid the sum of \_\_\_\_\_ by the treasury receipt

\_\_\_\_\_ No. \_\_\_\_\_ dated \_\_\_\_\_ State Bank receipt

\_\_\_\_\_ No. \_\_\_\_\_ dated \_\_\_\_\_ State Bank receipt

on account of the tax on [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75#dated 1.12.1975.]sales of motor spirit due for the month of \_\_\_\_\_ 19 \_\_\_\_.

on account of the tax on [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75#dated 1.12.1975.]sales of motor spirit due for the month of \_\_\_\_\_ 19 \_\_\_\_.

(Signed) \_\_\_\_\_

(Signed) \_\_\_\_\_

Petrol Taxation Officer,, Petrol Taxation Officer, \_\_\_\_\_, District.

Petrol Taxation Officer,, Petrol Taxation Officer, \_\_\_\_\_, District.

Form P.F.(See Rule 16)

NOTICE

NOTICE

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

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

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

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

Notice of demand of payment of tax under rule 16 of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939.

Notice of demand of payment of tax under rule 16 of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939.

Name, percentage and address of the [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75#dated 1.12.1975.]dealer licensed in Form P.1/P.2 (License No. \_\_\_\_\_)

To \_\_\_\_\_



Take notice that on behalf of the Governor of the Punjab, I hereby demand payment by you of the sum of Rs. \_\_\_\_\_ now due and unpaid on account of the tax on [sales of motor spirit for the month of \_\_\_\_\_ 19 \_\_\_\_ and that if the above amount be not paid into the local treasury or sub-treasury or the branch of the State Bank of India authorised to transact Government business in this district, within 10 days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of rule 16(c) of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939.] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75#dated 1.12.1975.]

For the month of \_\_\_\_\_

Amount Rs. \_\_\_\_\_

(Signed) \_\_\_\_\_ Petrol Taxation

Officer, \_\_\_\_\_ District (Signed) \_\_\_\_\_ Petrol Taxation

Officer, \_\_\_\_\_ District, Note. - No payment should be tendered on gazetted holidays, nor after 2.30 p.m. on any day, nor after 12.30 on Saturdays. Form P.G. (To be maintained by the [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975,.] dealer licensed in Form P.1) Register of stocks and daily [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] sales of motor spirit for the month of \_\_\_\_\_ 19 \_\_\_\_\_. Name of the [dealer \_\_\_\_\_ License No. \_\_\_\_\_, Situation of the place of business \_\_\_\_\_] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]

1	2	3	4	5	6	7
Date	Opening balance	Source of supply with No. and date of delivery challan or purchase invoice	Total	Today's Sales	Closing balance	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

Monthly  
total

Notes. - (1) Quantities should be shown in [litres] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.].(2)Any discrepancy arising out of difference in temperature, leakage or evaporation of motor spirit should be explained in the "Remarks" column.(3)Particulars of any supplies made to sub-dealers for re-sale should be shown in the "Remarks" column.Abstract For The Month Of \_\_\_\_\_ 19\_\_\_\_\_.

No. and date of the certificate of payment in form P.E.	No. and date of Treasury or the State Bank receipt or reference to other evidence of payment	Amount of tax credited	Amount of tax charge	Rate of tax *[-]	Total quantity of Motor Spirit sold during the month	**[Total amount at which sold]
--	--	------------------------------	----------------------------	------------------------	---	--------------------------------------

(Sd.) \_\_\_\_\_ (to be signed by the dealer licenced in Form P.I. or his authorised manager or agent) Date \_\_\_\_\_ 19\_\_\_\_\_ \*The word "Per liter" omitted vide Punjab Government Notification No. G.S.R. 20/P.A. I/39/S. 24/Amd./86, dated 9.4.1986.\*\*Inserted vide Punjab Government Notification No. G.S.R. 20/P.A. I/39/S. 24/Amd./86, dated 9.4.1986.Form P.H.[See Rule 17(b)](To be maintained by the [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer

licence in Form P.2) Register of [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] sales of motor spirit effected during the month of \_\_\_\_\_, 19\_\_\_\_ Name of [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] dealer \_\_\_\_\_ License No. \_\_\_\_\_, Situation of the head office of business in the State \_\_\_\_\_

1	2	3	4	5	5A	5B	6	
Date	Quantity sold	[-] litres	Number and date of the invoice	Situation of the place of business where the sale effected(town or village, tehsil and district)	Name address of the person of firm to whom sold	*[Rate which sold]	*[Amount at which sold]	Remarks

\*Monthly

Total :

\*Particulars of total quantity of motor spirit sold [-] [Vide Legislative Supplement Part III, dated 12.3.1962.] during the month Abstract for the month of ..... 19 .

7	8	9	9A	10	11	12	13	14
District	Quantity sold	Total quantity of motor spirit sold [-]	during the month	*[Total amount at which sold]	Rate of tax per **[-]	Amount of tax chargeable	Amount of tax credited	Number and date of the treasury or the State Bank receipt or reference to other evidence of payment

Rs. P. Rs. P. Rs. P.

Total :-

Dated \_\_\_\_\_, 19 . (Signed) \_\_\_\_\_ (To be signed by the [-] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.] dealer licensed in Form P.2, or his authorised manager or agent. #Vide Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975. \*Inserted vide Punjab Government Notification No. G.S.R. 20/P.A.1/39/S.24/Amd./86, dated 9.4.1986. \*\*The words "per liter" omitted vide Punjab Government Notification No. G.S.R. 20/P.A.1/39/S.24/Amd./86, dated 9.4.1986. P.1 Abstract for the month of \_\_\_\_\_ 19 \_

Total quantity of motor spirit sold during the month	Rate of tax per litre	Amount of tax chargeable	Amount of tax credited	No. and date of the treasury or the State Bank receipt or reference to other evidence or payment	No. and date of the certificate of payment in Form P.E.
--	-----------------------	--------------------------	------------------------	--	---

Rs. P.      Rs. P.      Rs. P

(Signed) \_\_\_\_\_ (To be signed by the [- ] [See Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated 1.12.1975.]dealer licensed in Form P.1. or his authorised manager or agent.Dated \_\_\_\_\_ 19 \_\_\_\_\_.Form P.J.[See Rules 19(a)]NoticeOffice of the [Deputy Excise and Taxation Commissioner \_\_\_\_\_] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.) [Division] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.)Dated \_\_\_\_\_ 19 \_\_\_\_\_.To \_\_\_\_\_

**1. From the report, dated \_\_\_\_\_ of the \_\_\_\_\_ and the subsequent enquiries, the [Deputy Excise and Taxation Commissioner is satisfied that you have committed a breach of section \_\_\_\_\_ of the Punjab Motor Spirit (Taxation of Sales) Act, 1939 rule of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939.] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.]**

**2. The [Deputy Excise and Taxation Commissioneris] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.] however, willing to compound the offence under section 19 of the Punjab Motor Spirit (Taxation of Sales) Act, 1939, provided you pay the amount of Rs. \_\_\_\_\_ fixed as composition fees, on the receipt of this notice. In case of your failure to pay the compensation fee fixed (i.e. Rs. \_\_\_\_\_) with in 10 days of the receipt of this notice, you will be prosecuted for commission of an offence under section \_\_\_\_\_ of the Punjab Motor Spirit (Taxation of Sales) Act, 1939.**

Signed \_\_\_\_\_ [Deputy Excise and Taxation Commissioner \_\_\_\_\_ DivisionForwarded to the \_\_\_\_\_ for favour of serving this notice on the person named therein and returning it to the undersigned after the expiry of the time allowed, with a note whether the amount specified in the notice has been paid or not.Dated \_\_\_\_\_ (Signed) \_\_\_\_\_ [Deputy Excise and Taxation Commissioner \_\_\_\_\_ Division]Returned to the [Deputy Excise and Taxation Commissioner] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.) \_\_\_\_\_ [Division] [Substituted by Punjab Government Notification No. GSR 29/P.H.Z./39/S.24 (Amd.(3)69, dated 12.3.1969.), with the note \_\_\_\_\_ been covered that the amount specified in this notice has \_\_\_\_\_ and credited into the not been recovered \_\_\_\_\_ treasury/sub-treasury branch of State Bank of India

\_\_\_\_\_ at \_\_\_\_\_ in the district  
 \_\_\_\_\_ The treasury/State Bank receipt for the amount is enclosed. Dated  
 \_\_\_\_\_ 19 \_\_\_\_\_ Forms P.K, P.L & P.M (are not printed) [Form P.N.] [See  
 Punjab Government Notification No. G.S.R. 125/P.A. 1/39/S. 24/Amd.(5)/75, dated  
 1.12.1975.] Certificate to be furnished by a dealer (See Rule 15) I/We \_\_\_\_\_  
 (full address), licensed dealer holding license No. \_\_\_\_\_ have sold  
 \_\_\_\_\_ litres of motor spirit for Rs. \_\_\_\_\_ to M/s  
 \_\_\_\_\_ in my/our sale delivery order(s) No. \_\_\_\_\_,  
 with date(s) mentioned below during the month \_\_\_\_\_.

**2. I am/We are \_\_\_\_\_ licensed dealer in the State and are  
 liable to payment of tax under the Punjab Motor Spirit (Taxation of Sales) Act,  
 1939, and I/We shall pay tax on the above or;**

The above quantity has already been fixed in hands of M/s \_\_\_\_\_ (full  
 address) who are licensed dealer in the State holding licence No. \_\_\_\_\_ and  
 from whom I/We purchased it for Rs. vide the sale/delivery order No.  
 \_\_\_\_\_, with date(s) \_\_\_\_\_ mentioned  
 below during the month. Place \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
 Signature of the selling dealer or his authorised agent. Note. - In  
 paragraph 2, the first alternative applies to the first seller who is liable to make the payment. The  
 second alternative applies to sellers at subsequent stage. Form P.M. - Challan (To be retained in the  
 Treasury) Motor Spirit Tax

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

Branch of State Bank of India and credited under the head of account "XIII-Other  
 Taxes and Duties-Receipts under the Punjab Motor Spirit (Taxation of Sales) Act.  
 1939"

Last date for payment \_\_\_\_\_

1	2	3	4	5
By whom tendered	Name and address of dealer on whose behalf money is paid	Kind of license	Payment on account of	Amount
			(i) Tax under Section	Rs.
			3 ..	
			(ii) License fees ..	
			(iii) Penalties ..	
			(iv) Composition on fee ..	
			(v) Other fees ..	
			Total ..	

Dated (Place)\_\_\_\_\_ the \_\_\_\_\_ 19 .Certified that all the particulars given above are correct. Signature of dealer or depositor. Motor Spirit Sales Tax Clerk. Amount Received \_\_\_\_\_ Petrol Taxation Officer/Treasury Accountant \_\_\_\_\_ district Treasury Officer ----- Sub-Treasury Officer ----- Agent, State Bank of India. Seal of Petrol Taxation Officer

Stamp of Treasury

Form P.M. - Challan (To be attached by the dealer with the monthly return) Motor Spirit Tax Invoice of Treasury ----- Sub-Treasury tax paid into -----

Branch of State Bank of India and credited under the head of account "XIII-Other Taxes and Duties-Receipts under the Punjab Motor Spirit (Taxation of Sales) Act. 1939"

Last date for payment \_\_\_\_\_

1	2	3	4	5
By whom tendered	Name and address of dealer on whose behalf money is paid	Kind of license	Payment on account of	Amount
			(i) Tax under Section 3 ..	Rs.
			(ii) License fees ..	
			(iii) Penalties ..	
			(iv) Composition on fee ..	
			(v) Other fees ..	
			Total ..	

Dated (Place)\_\_\_\_\_ the \_\_\_\_\_ 19 .Certified that all the particulars given above are correct. Signature of dealer or depositor. Motor Spirit Sales Tax Clerk. Amount Received \_\_\_\_\_ Petrol Taxation Officer/Treasury Accountant \_\_\_\_\_ district Treasury Officer ----- Sub-Treasury Officer ----- Agent, State Bank of India. Seal of Petrol Taxation Officer

\_\_\_\_\_ Treasurer.

Stamp of Treasury

Form P.M. - Challan (To be attached by the dealer with the monthly return) Motor Spirit Tax Invoice of Treasury ----- Sub-Treasury tax paid into -----

Branch of State Bank of India and credited under the head of account "XIII-Other Taxes and Duties-Receipts under the Punjab Motor Spirit (Taxation of Sales) Act. 1939"

Last date for payment \_\_\_\_\_

1	2	3	4	5
By whom tendered	Name and address of dealer on whose behalf money is paid	Kind of license	Payment on account of	Amount Rs.
			(i) Tax under Section 3 ..	
			(ii) License fees ..	
			(iii) Penalties ..	
			(iv) Composition on fee ..	
			(v) Other fees ..	
			Total ..	

Dated (Place) \_\_\_\_\_ the \_\_\_\_\_ 19 .Certified that all the particulars  
given above are correct. Signature of dealer or depositor. Motor Spirit Sales Tax Clerk. Amount  
Received \_\_\_\_\_ Petrol Taxation Officer/Treasury  
Accountant \_\_\_\_\_ district Treasury Officer ----- Sub-Treasury  
Officer ----- Agent, State Bank of India.  
Seal of Petrol Taxation Officer

\_\_\_\_\_ Treasurer.

Stamp of Treasury

Form P.M. - Challan (To be returned by the dealer) Motor Spirit

Tax Treasury ----- Sub- Treasury ----- Branch of State Bank of  
India District \_\_\_\_\_ (1) By whom tendered

\_\_\_\_\_ (2) Name, address of dealer on whose behalf the  
money is paid \_\_\_\_\_ Received the sum of  
rupees \_\_\_\_\_ on account of Motor Spirit Sales

Tax License Fees ----- Penalties ----- Composition Fee ----- Other  
fees for the period from the \_\_\_\_\_ to the \_\_\_\_\_ and credited under the head of account  
"XIII - Other Taxes and Duties-Receipts under the Punjab Motor Spirit (Taxation of Sales) Act,  
1939". Signature of dealer or depositor. Motor Spirit Sales Tax Clerk. Treasury Accountant Petrol  
Taxation Officer \_\_\_\_\_ District Treasury ----- Sub-Treasury  
Officer ----- Agent state Bank of India Seal of Petrol Taxation  
Officer \_\_\_\_\_ Treasure Date \_\_\_\_\_ (Place) \_\_\_\_\_ the \_\_\_\_\_ 19  
of treasury