

# **Punjab Tax on Entry of Goods into Local Areas Rules, 1999**

PUNJAB

India

## **Punjab Tax on Entry of Goods into Local Areas Rules, 1999**

### **Rule**

### **PUNJAB-TAX-ON-ENTRY-OF-GOODS-INTO-LOCAL-AREAS-RULES-1999 of 1999**

- Published on 8 December 1999
- Commenced on 8 December 1999
- [This is the version of this document from 8 December 1999.]
- [Note: The original publication document is not available and this content could not be verified.]

Punjab Tax on Entry of Goods into Local Areas Rules, 1999Published vide Punjab Notification No. G.S.R. 88/P.O.9/99/Section 11/99, dated 8.12.1999No. G.S.R. 88/P.O.9/99/Section 11/99. - In exercise of the powers conferred by section 11 of the Punjab Tax on Entry of Goods into Local Areas Ordinance, 1999 (Punjab Ordinance No. 9 of 1999), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules after being satisfied that circumstances exist, which render him necessary to dispense with the condition of previous publication, thereof, namely :-

#### **1. Short title and commencement.**

(1)These rules may be called the Punjab Tax on Entry of Goods into Local Areas Rules, 1999.(2)They shall come into force with immediate effect.

#### **2. Definitions.**

(1)In these rules, unless the context otherwise requires,-(a)"Form" means a Form appended to these rules;(b)"Government, Treasury" means a treasury or sub-treasury of Government or branch of the State Bank of India or State Bank of Patiala situated in the District in which the dealer or the person importing Motor Vehicle or accessories of Motor Vehicle or both resides or has his place of business, as the case may be;(c)"Government" means the Government of the State of Punjab in the Department of Excise and Taxation;(d)"Ordinance" means the Punjab Tax on Entry of Goods into Local Areas Ordinance, 1999;(e)"section-means section of the Ordinance; and(2)Words or expressions used but not defined in these rules, shall have the same meanings, respectively, assigned to them in the Ordinance or, in the Punjab General Sales Tax Act, 1948 or the rules framed

thereunder, as the case may be.

### **3. Payments. [Sections 3 and 4].**

(1)The concerned Excise and Taxation Officer shall issue a receipt in Form T.E.G.I. in duplicate retaining carbon copy with him and giving the original copy thereof to the person importing the goods in token, of having received the amount of tax or penalty or cost in disposing of the goods in public auction or the three, as the case may be.(2)All payments made under sections 3 and 4 of the Ordinance shall be made in challan Form ST-XI as prescribed in rule 41 of the Punjab General Sales Tax Rules, 1949.

### **4. Reduction of tax paid by an importer.**

- In computing the amount of tax payable on the scheduled goods, the Excise and Taxation Officer concerned shall allow the reduction of tax to the extent of the amount of tax paid, if any, under the General Sales Tax or Central Sales Tax law, as may be,, in force in any of other State or Union Territory by an Importer or his authorised agent, as the case may be, who had purchased the goods in that State or Union Territory :Provided that no reduction shall be allowed unless the importer or his authorized agent, as the case may be, proves that the said tax has been paid into the Treasury of the concerned State or Union Territory.

### **5. Recovery. [Sections 4 and 5].**

- If a person liable to pay tax, fails to pay in the manner as laid down -under section 3, then the concerned Excise and Taxation Officer shall forthwith impound the Motor-Vehicle alongwith accessories, if any, in respect of which the tax has remained unpaid and keep the vehicle or accessories, or both, as the case maybe, impounded till the amount of tax and penalty due and payable is paid in full :Provided that if the amount of tax or penalty is not paid within one month of the impounding of the aforesaid goods, the Excise and Taxation Officer shall have power to sell the goods' by auction and apply the sale proceeds towards the recovery of the tax, penalty and costs, if any remainder shall be refunded to the person concerned :Provided further that if any time before the auction of the vehicle, the importer pays the tax penalty and costs, if any, incurred towards holding the auction, the Excise and Taxation Officer may, after satisfying that all dues have been fully paid by the importer, cancel the auction and return the vehicle to the importer.

### **6. Auction of detained goods. [Section 4].**

- The proceedings proscribed in sub-rule (4) of rule 56 A of the Punjab General Sales Tax Rules, 1949, shall apply modifications as may be considered apply mutatis mutandis with modifications necessary.

## 7. Appeal. [Section 6].

- Provisions of rules 57, 59, 59 and 59-A of the Punjab General Sales Tax Rules, 1949 shall apply in respect of the appeals to be made under these rules with modifications as may be considered necessary. Excise and Taxation Department, Punjab Form T.E.G.I. [See rule 3(1)] Tax/Penalty/Cost/Receipt

Book No.		Serial No.		Date		Details of amount received.	
(a) Tax leviable	Rs.	(b) Reduction on account of  - tax paid in other/Central Sales Tax Act		Rs.			
(c) Entry Tax payable	Rs.	(d) Penalty	Rs.	(e) Cost of auction	Rs.	(f) Total	Rs.
Signature of the person rendering amount.		Signature of the Authority with Seal.					

Received  
(figures)  
words---  
Shri-----  
importer  
authoris  
behalf in  
covered,  
bill/cash  
note No.  
dated---  
carried i  
tax/pena  
detailed