

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

HARYANA

India

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

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 12th June, 1939

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 license 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 10th May, 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 10th May, 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 10th May, 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 the 8th October, 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 the 8th October, 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 10th May, 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 10th May, 1954.] and the orders of Government.[4. Application for license. - (a) A person desiring to obtain a license authorising sale or 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 or place or places of business is or are situated.(b)When a dealer has more than one place of business in the State -(i)he shall declare one of the places of business to be head office of the business for the purposes of the Act and these rules and shall intimate the same to every Petrol Taxation Officer within whose jurisdiction such a place of business is situated; and(ii)an application for a licence shall be made to the Petrol Taxation Officer of the district within whose jurisdiction the head office of such business is situated.(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 Deputy Excise and Taxation Commissioner shall declare any one of such places of business to be the head office.(d)All applications, returns or statements 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 business of dealer is carried on.][5. Grant of licence. - (a) A license in Form P.1 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 rupees five.(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 license 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 shall be given free of charge with each licence.]

6. Amendment of license.

(a)Any license granted under these rules may be amended by the Petrol Taxation Officer granting such license :Provided that the amendment shall not be inconsistent with the provisions of the Act, or of these rules.(b)A [-] [Substituted by Haryana Government Notification No. GSR 43/PA1/39/S. 24/Amd.(1)/67, dated the 21st September, 1967.] 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 license.

(a) A licensee may be renewed by the Petrol Taxation Officer of the district in which the original license was granted. (b) [An applications for renewal of license shall be made in Forms P.A. appended to these rules. Such applications shall be made not less than 30 days before the date on which the license expires :] [Substituted by Punjab Government Notification No. 4557/E&T 54/2017 dated the 28th September, 1954.] [Provided the Petrol Taxation Officer may entertain such applications after the prescribed period on payment of such late fee, not exceeding Rs. 50 as he may deem fit.] [Substituted Punjab by Government Notification No. 3449 Ex, dated the 26th May, 1942.]

8. Refusal of license.

- A Petrol Taxation Officer refusing to grant, amend or renew license, 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 of one rupee.

9. Suspension or cancellation and restoration of license.

(a) A Petrol Taxation Officer suspending or cancelling a license under sub-section (1) of section 3 of the Act, shall records his reasons for so doing in writing and a copy of the order shall be given to the holder of the license on payment of a fee of one rupee. (b) A license suspended or cancelled by a Petrol Taxation Officer may be restored by that officer on payment of a fee not exceeding one hundred rupees. [10. Transfer of the license and partnership. - (a) Every license granted under these rules shall be deemed to have been granted to the dealer, company, firm or partnership named therein : Provided that where a licence is granted in the name of several partners whilst trading in the name of the firm, it shall expire on the dissolution of the firm, and in case the business is transferred to a new concern, the transferee shall apply for a new licence to the concerned Petrol Taxation Officer within thirty days of his acquiring ownership of the business. (b) Any change in partnership shall be notified by the licensed dealer within thirty days of the change, to the concerned Petrol Taxation Officer, to whom the licence shall also be submitted for amendment and the Petrol Taxation Officer shall amend the licence accordingly.]

11. Procedure on death or disability of the [-] [Inserted by Haryana Government Notification No. G.S.R. 43/P.A.1/39/S. 24/Amd.(1)/67; dated the 21st September, 1967.] dealer.

- If a [-] [Inserted by Haryana Government Notification No. G.S.R. 43/P.A.1/39/S. 24/Amd.(1)/67; dated the 21st September, 1967.] dealer dies or becomes insolvent or physically or mentally incapable or incurs any legal disability, the person carrying on the business of such [-] [Inserted by Haryana Government Notification No. G.S.R. 43/P.A.1/39/S. 24/Amd.(1)/67; dated the 21st September, 1967.] dealer, shall not be liable to any penalty under section 10 of the Act if he applies for a new license 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. [12. Change of place of business. - If a

dealer changes his place or places of business, he shall, within 14 days of his doing so, send necessary intimation of this fact, with an application for amendment of the licence accompanied by the licence, to the Petrol Taxation Officer of the district in which the original licence was granted, and the necessary amendment shall be made in his licence, free of charge, subject, however, to the prior satisfaction of the Petrol Taxation Officer that the dealer is duly licensed for the storage of dangerous petroleum under the Petroleum Act, 1931, at his new place or places of business. Necessary intimation regarding the change of place of business shall also be sent by the dealer to the Petrol Taxation Officer of the district in which the old place of business was situated and also to the Petrol Taxation Officer of the district in which the new place of business is situated.] [Inserted by Haryana Government Notification No. G.S.R. 43/P.A.1/39/S. 24/Amd.(1)/67; dated the 21st September, 1967.]

13. Loss of Licence.

- 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 license on demand.

(a) Every person holding or acting under a license granted under these rules shall produce it or an authenticated copy of it, at the place or places of business to which the license applies, when called upon to do so by an officer duly empowered in this behalf. (b) Copies of any license, may, for the purpose of sub-rule (a), be authenticated free of charge by the Petrol Taxation Officer of the district in which the license was issued. [15. [-] [Substituted by Haryana Government Notification No. GSR 4/PA1/39/S. 24/Amd.(1)/67 dated the 21st September, 1967.] Dealer to deposit the amount of tax due and to furnish monthly return of sales in the prescribed forms within the specified period. - (a) Before the submission of the monthly return required by sub-rule (b) or (e), every dealer licensed in Forms P. shall deposit under challan in Form P.M. in quadruplicate in any treasury or sub-treasury or the branch of the State Bank of India in the State of Haryana the amount of tax payable under section 3 of the Act on all [-] [Substituted by Haryana Government Notification No. GSR 4/PA1/39/S. 24/Amd.(1)/67 dated the 21st September, 1967.] sales of motor spirit as shown in the monthly return : Provided 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. (b) Every dealer licensed in Form P. 1 shall prepare or cause to be prepared a return in Form P.C. appended to these rules, of all motor spirit sold during the preceding month and shall lodge the said return with the concerned Petrol Taxation Officer within twenty one days of the close of the month to which it relates. (c) Every [-] [Substituted by Haryana Government Notification No. GSR 4/PA1/39/S. 24/Amd.(1)/67 dated the 21st September, 1967.] dealer licensed in form P. 1 shall subscribe at the bottom of the monthly return to be submitted in Form P.C. a declaration duly signed by himself or by 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) Every monthly return submitted under sub-rule (b) shall be accompanied by a relevant foil of Government treasury receipt or Bank receipt in Form P.M. or

other proof of the payment of the tax due having been made in the manner prescribed under sub-rule (a).]

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 served on the [-] [Substituted by Haryana Government Notification No. GSR 4/PA1/39/S. 24/Amd.(1)/67 dated the 21st September, 1967.] dealer 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 [-] [Substituted by Haryana Government Notification No. GSR 4/PA1/39/S. 24/Amd.(1)/67 dated the 21st September, 1967.] dealer at his ordinary place or places of business or if the [-] [Substituted by Haryana Government Notification No. GSR 4/PA1/39/S. 24/Amd.(1)/67 dated the 21st September, 1967.] dealer be not found on the said premises, to any person in the employment of the [-] [Substituted by Haryana Government Notification No. GSR 4/PA1/39/S. 24/Amd.(1)/67 dated the 21st September, 1967.] dealer, 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 [-] [Substituted by Haryana Government Notification No. GSR 4/PA1/39/S. 24/Amd.(1)/67 dated the 21st September, 1967.] dealer. (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 [-] [See by Haryana Government Notification No. GSR 43/PA1/39/S. 24/Amd.(1)/67 dated the 21st September 1967.] dealer to show cause, proceed to impose a penalty under the provisions of section 9 of the Act. [17. Dealer to maintain registers in the prescribed forms inspection notebooks and other records. - (a) Any dealer who may be required so to do by the concerned Petrol Taxation Officer and every dealer licensed in Form P. 1 shall maintain at each place of his business a correct accurate and up-to-date account of his stocks, receipts and daily sales of motor spirit in a register in Form P.G. appended to these rules. All delivery challans of purchase invoices and other evidence of purchases and the relevant foils of the receipts challan in Form P.M. and other evidence of payment of the tax shall be preserved by the dealer at least for one year. (b) Entries in the registers may be made in Hindi or English but only English numerals shall be used. (c) Every dealer shall keep an inspection note-book duly authenticated by the Petrol Taxation Officer of the district in which officer empowered under the Act may record their remarks.]

18. [-] [See by Haryana Government Notification No. GSR 43/PA1/39/S. 24/Amd.(1)/67 dated the 21st September 1967.] Dealer to furnish certain information.

- Every [-] [See by Haryana Government Notification No. GSR 43/PA1/39/S. 24/Amd.(1)/67 dated the 21st September 1967.] dealer 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) 78, dated the 10th May, 1954.] exercising his powers of compounding offences under 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 with the approval of the [Deputy Excise and Taxation Commissioner] [Substituted by Punjab Government Notification No. 1518 E&T (CH) 78, dated the 10th May, 1954.] accept the amount fixed as compensation fee even after the prosecution has started.

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) [See by Haryana Government Notification No. GSR 43/PA1/39/S. 24/Amd.(1)/67 dated the 21st September 1967.], from the close of the month in respect of which tax should have been levied or from the date of making the refund. 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).

21. Appeals and revisions.

(a)Every appeal under sub-section (1) of section 22 of the Act shall be presented within one month from the date of the order appealed against and shall be accompanied by the order appealed against in original or by an authenticated copy of such order, unless the omission so produce such order copy thereof is explained to the satisfaction of the appellate Authority. The time spent in obtaining an authenticated copy of such order shall be excluded from the period of limitation prescribed above.(b)The appeal may be sent by post or may be presented to the officer concerned or to such other officer as he may appoint in this behalf, by the party concerned or by a recognised agent or legal practitioner.]

22. [Powers. [Substituted by Punjab Government Notification No. 1518 E&T (CH)/54/378, dated the 10th May, 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 [Inspector] [See by Haryana Government Notification

No. GSR 43/PA1/39/S. 24/Amd.(1)/67 dated the 21st September 1967.], within the area for which he is appointed] [Inserted by Haryana Government Notification No. G.S.R. 43/P.A.1/39/S. 24/Amd.(1)/67; dated the 21st September, 1967.].Penalty

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 176 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 license authorising [-] [Omitted by Haryana Government Notification No. GSR 43/P.A.1/39/S. 24/Amd.(1)/67, dated the 1st September, 1967.] sales of motor spirit in the specified place or places of business situated in [-] [Omitted by Haryana Government Notification No. GSR 43/P.A.1/39/S. 24/Amd.(1)/67, dated the 1st September, 1967.].

LICENCE FEE RUPEES FIVE

License No. _____ District _____ This license authorising retail sales of motor spirit in the place(s) of business specified hereunder is granted to _____, 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.] [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 license is valid only so long as the individual members are trading in the name specified in the license.]Situation of the place(s) of business :-

- 1.
- 2.
- 3.

This license shall be valid up to the 31st March, 19_____ unless renewed.Conditions

- 1. The [-] [Omitted by Haryana Government Notification No. GSR 43/P.A.1/39/S. 24/Amd.(1)/67, dated the 1st September, 1967.] dealer 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. The [-] [Omitted by Haryana Government Notification No. GSR 43/P.A.1/39/S. 24/Amd.(1)/67, dated the 1st September, 1967.] dealer shall produce immediately on demand by an officer duly empowered in this behalf, this license, or its authenticated copy, registers, inspection note-books and other connected records and also his stock of motor spirit.**
- 3. The [-] [Omitted by Haryana Government Notification No. GSR 43/P.A.1/39/S. 24/Amd.(1)/67, dated the 1st September, 1967.] dealer's agents or employees incharge of the places of business specified above shall keep authenticated copies of this license and separate inspection note-book, note-books which shall be produced immediately on demand by an officer duly empowered in this behalf.**
- 4. The [-] [Omitted by Haryana Government Notification No. GSR 43/P.A.1/39/S. 24/Amd.(1)/67, dated the 1st September, 1967.] dealer 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 [-] [Omitted by Haryana Government Notification No. GSR 43/P.A.1/39/S. 24/Amd.(1)/67, dated the 1st September, 1967.] dealer shall maintain at the main outer door of each place of business specified in this license a sign- board showing in conspicuous letters in English or Urdu in that he is a licensed [-] [Omitted by Haryana Government Notification No. GSR 43/P.A.1/39/S. 24/Amd.(1)/67, dated the 1st September, 1967.] dealer of motor spirit, his name and the class and number of his license.**
- 6. On the expiry, suspension or cancellation of the license for the storage of dangerous petroleum under the Petroleum Act, 1934, held by the [-] [Substituted by Haryana Government Notification No. GSR 43/PA1/39/S. 24/Amd.(1)/67, dated the 21st September, 1967.] dealer in respect of a place of business specified above, this license shall cease to be valid for that place of business*.**

7. On breach of any of the conditions of this license 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 1st August, 1944.] this license may be suspended or cancelled by the Petrol Taxation Officer, without in any way affecting the imposition of any penalty on punishment which may thereby have been incurred.*

(Signed _____)

Dated the _____ day _____ Petrol Taxation
of _____, 19 _____ Officer. _____ District

Note (1). A copy of the Punjab Motor Spirit (Taxation of Sales) Rules, 1939, will be given free with this license. Note (2). - "Note applicable in the case of licenses for the [-] [Note 2, inserted under rules 6 and 7, by Punjab Government notification No. 5362 E and T 55/39II, dated 19th November, 1955.] sale of diesel oil and/or powerine 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	...

Form PA(See rules 4(a) and 7(b))Application for the grant/renewal of license 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,The following particulars shall be filled in by the applicant :-

1. [Applicant's name _____

Father's name _____ Profession _____ Address _____

_____] [In case where the application is made on behalf of a firm or company its name and address and the name of the manager or agent should be given as also the name in which the firm or partnership will carry on business.]

2. Total estimated quantity of motor spirit in litres expected to be sold during the year 19_____ 19_____

3. Particulars of the license, if any, held under the Punjab Motor Spirit Taxation of sales Act, 1939.

4. Situation of the place(s) of business :-

Town or village. Tehsil *Particulars of the storage licenses held under the Petroleum Act, 1934.

*Not required in the case of applications for the grant of renewal of license for the retail sale diesel oil or powerine only. Signature of the applicant _____ Postal address of the applicant _____

Date of the application _____ Form P.B (See rules 4(b) and

7) Application for the grant/renewal of a license in Form P. 2 authorising retail sales of the motor spirit in the specified places of business situated in the districts of _____ To The Petrol

Taxation Officer, _____ District. The following particulars should be filed in by the applicant :-

1 Full name and address of the firm or company at its head office of business in the State. Name of the manager or agent in charge of the head office.

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

3 Particulars of the license, if any, held under the Punjab Motor Spirit (Taxation of Sales) Act, 1939.

4 Situation of the place(s) of business :-

Town or village Tehsil District *Particulars of the storage licenses held under the Petroleum Act, 1934.

*Not required in the case of applications for the grant of renewal of licenses for the retail sale diesel oil or powerine only. Signature of the applicant _____ Postal address of the applicant _____ Date of the application _____ Form P.BB. [Omitted] [Omitted in the Haryana Government Notification No. GSR 43/PAI/39/S. 24/Amd. (1)/67, dated 21.9.1967.] Form P.C. [See rule 15(b)] (To be submitted to the Petrol Taxation Officer of the district within 21 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	6
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	Rate of tax per litre

1

2

3

Total

7	8	9	10	11
(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			

Notes. - Quantity should be shown in litres.(a)Fractions of a litres 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.DeclarationI 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 _____ (Signed)_____

_____. (To be signed by the dealer licensed in Form P.1, or his authorised manager or agent).

Certificate No. ____, dated _____ for the payment of a sum of ____ issued.

Dated _____ (Signed) _____

_____. 19. Petrol Taxation Officer, _____ District.

Form P.D.(See rule 15(c))(To be submitted to the Petrol Taxation Officer of the district in which the [-] [See Haryana Act 13 of 1969.] dealer's license has been issued, within 30 days of the close of month to which it relates.)Return showing particulars of *[-] sales of motor spirit effected by _____ [-] [See Haryana Act 13 of 1969.] dealer licensed in Form P. 2.(License No. _____) in the district of _____ during the month of _____, 19 .

1	2	3	4	5	6
(a) Total quantity sold[-] [See Haryana Act 13 of 1969.](in litre	Rate of tax per litre	(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 his return	Remarks
		Rs. Paisa	Rs. Paisa		

Notes. - (a) Fractions of a litre may be omitted.(b)Calculated to the nearest paisa.

District _____ Quantity sold _____ Declaration _____

I do hereby declare that I have compared the above particulars with the entries in the register of [-] [See Haryana Act 13 of 1969.] sales,

in Form P.H., maintained by me, and with relevant record preserved in my office, and they are, to the best of my knowledge and belief, true, accurate and complete.

(Signed) _____

Total ...

(To be signed by the [-] [See Haryana Act 13 of 1969.] dealer licensed in Form P. 2, or his authorised manager or agent)

Dated _____

Certificate No. _____, dated _____ for the payment of a sum of _____ issued.

_____ 19 .

Dated _____

Petrol Taxation Officer

_____ District.

Form P.E. Omitted vide 21st September, 1967. 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, parentage and address of the [-] [See Haryana Act 13 of 1969.] dealer

To _____

{|

licensed in Form | P.1P.2 | (License No. _____)

| 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 [-] [See Haryana Act 13 of 1969.] 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. | - | For the month of _____ | - | Amount Rs. _____ | (Signed) _____ | - | Petrol Taxation Officer, | - | (Signed) _____ | _____ District. | - | Petrol Taxation Officer | Note. - No payment should be tendered on gazetted holidays, nor after 2.30 p.m. on any day, nor after 12.30 p.m. on Saturdays. | - | _____ District. | } Form P.G. (To be maintained by the [-] [See Legislature Supplement Part II dated 21.9.1962.] dealer licensed in Form P. 1) Register of stocks and daily [-] [See Legislature Supplement Part II dated 21.9.1962.] sales of motor spirit for the month of _____ 19 _____ Name of the [-] [See Legislature Supplement Part II dated 21.9.1962.] dealer _____ License No. _____ Situation of the place of business _____

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						
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30						
31						
Monthly Total						

Notes. - (1) Quantities should be shown in litres.(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. Form P.H.[See rule 17(b)](To be maintained by the [-] [See Haryana Act 13 of 1969.] dealer license in Form P. 2)Register of [-] [See Haryana Act 13 of 1969.] sales of motor spirit effected during the month of _____, 19Register of [-] [See Haryana Act 13 of 1969.] sales of motor spirit effected during the month of _____, 19Name of [-] [See Haryana Act 13 of 1969.] dealer _____ License No. _____ situation of the head office of business in the State _____

1	2	3	4	5	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	Remarks

*Monthly

Total :

*Particulars

of total

quantity of

motor

spiritsold[-]

[See Haryana

Act 13 of

1969.]during

the month

Abstract for the
month of

_____ 19 .

District	Quantity sold	Total quantity of motor spirit sold during the month	Rate of tax per litre	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	Number and date of the certificate of payment in Form P.E.
----------	---------------	--	-----------------------	--------------------------	------------------------	--	--

Rs. Paisa

Rs. P.

Rs. P.

0 9

Total _____

Dated _____, 19 . (Signed) _____

(To be signed by the [-] [See Haryana Act 13 of 1969.] dealer licensed in Form P. 2, or his authorised manager or agent).Form P.I.Abstract for the month of _____ 19 _____

Total quantity of motor spirit sold tax per tax

Amount of tax

No. and date of the treasury or the State

No. and date of the certificate of

during the month	litre	chargeable	credited	Bank receipt or reference to other evidence or payment	Employment in Form P.E.
	Rs. P.	Rs. P.	Rs. P.		

(Signed _____)(To be signed by the [-] [See Haryana Government Gazette, dated 21.9.1967.] dealer licensed in Form P. 1. or his authorised manager or agent.)Dated _____ 19 _____ Form P.J.(See rules 19(a))NoticeOffice of the Collector _____ District.Dated _____, 19 _____.To-----

1. Form the report, dated _____ of the _____ and the subsequent enquiries, the Collector is satisfied that you have committed a breach of section _____ of the Punjab Motor Spirit (Taxation of Sales) Act, 1939.

2. The Collector is 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. _____) within 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 _____ Collector, _____ District.Forwarded 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.(Signed _____ Dated _____ Collector, _____ District.Returned to the Collector _____ District, with the note _____ been recovered that the amount specified in this notice has _____ and credited into the

note been recovered.| treasurysub-treasury| branch of State Bank of India. _____ at _____ in the district| The treasuryState Bank| _____ receipt for the amount is enclosed.

Dated _____ 19 ____

*FORM P.M. CHALLAN

(To be retained in the treasury)

MOTOR SPIRIT TAX

Invoice of the tax paid into Treasury
Sub Treasury

*FORM P.M. CHALLAN

(To be sent by the Treasury to the
Petrol TaxationOfficer)

MOTOR SPIRIT TAX

Invoice of the tax paid into Treasury
Sub Treasury

Branch of State Bank of India and credit under the head of account **[040 - Sales tax - Tax on Sale of Motor Spirits and lubricants]. Last date for payment _____	Branch of State Bank of India and credited under the head of account **[040 - Sales tax - Tax on Sale of Motor Spirits and lubricants]. Last date of payment _____
---	--

1

2

3

4

5

By whom tendered

Name and address of dealer on whose behalf money is paid

Kind of Payment on license account of

Amount

(i) Tax under Section 3
 (ii) License fees
 (iii) Penalties

(iv) Composition Fees

(v) Other fees

Total ..

Dated _____, (Place) ___, the _____ 19.

Dated _____, (Place) ___, the _____ 19.

Certified that all the particulars given above are correct.

Certified that all the particulars given above are correct

Signature of dealer or dealer or depositor.

Signature of dealer or dealer or depositor.

Motor Spirit Sales Tax Clerk.

Motor Spirit Sales Tax Clerk.

Amount received

Amount received

Petrol Taxation Officer/Treasury Accountant, _____ District.

Petrol Taxation Officer/Treasury Accountant, _____ District.

Treasury Officer

Treasury Officer

_____ Sub

_____ Sub

Treasury

Treasury

Officer _____

Officer _____

Agent, State Bank of India

Agent, State Bank of India

Seal of Petrol Taxation Officer.

Seal of Petrol Taxation Officer.

_____ Treasurer.

_____ Treasurer.

Stamp of Treasury _____

Stamp of Treasury _____

*FORM P.M. CHALLAN

*FORM P.M. CHALLAN

(To be attached by the dealer with the monthly return)

(To be retained by the dealer)

MOTOR SPIRIT TAX

MOTOR SPIRIT TAX

Invoice of the tax paid into Treasury

Treasury

Sub Treasury

Sub Treasury

Branch of State Bank of India and credited under the head of account **[040 - Sales tax - Tax on Sale of Motor Spirits and lubricants].

Branch of State Bank of India. District

_____ (1) By whom tendered

_____ (2) Name, address of dealer on whose behalf the money is paid

Last date for payment _____

Received the sum of rupees _____ on account of Motor Spirit Sales Tax

1

2

3

4

By whom tendered

Name and address of dealer on whose behalf money is paid

Kind of Payment on license account of

(i) Tax under section 3

(ii) License fees

(iii) Penalties
(iv) Composition fee
(v) Other fees
Total ...

Dated _____, (Place) _____, the _____ 19 _____ Signature of dealer or depositor Motor Spirit Sales Tax Clerk.

Certified that all the particulars given above the correct. _____ Treasury Accountant.

Signature of dealer or depositor. _____ Petrol Taxation Officer.
Motor Spirit Sales Tax Clerk. _____ District.

Amount received _____ Petrol Taxation Officer/Treasury Accountant, _____ District.

Treasury Officer _____ Sub _____
Treasury Officer _____

Treasury Officer _____ Sub _____
Treasury Officer _____

Agent, State Bank of India
Seal of Petrol Taxation Officer.
_____ Treasury.

Agent, State Bank of India
Seal of Petrol Taxation Office.
_____ Treasurer.

Stamp of Treasury _____

Dated, _____ (Place) _____, the _____ 19 _____
Stamp of Treasury _____

*Form "P.M. challan" inserted by Punjab Government notification No. 507 E&T 57/521 dated 2.2.1597. **See Haryana Government Notification dated 21.1.1977.[Form P.N.] [See Haryana Gazette Legislature Supplementary Part III dated 21.9.1967, Page 791.](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. _____, dated _____.

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 sale;

The above quantity has already been taxed in hands of M/s _____ (full address) who are licensed dealer in the State holding license No. _____ and from whom I/we purchased it for Rs. _____

vide the sale/delivery order No. _____, dated _____ for Rs. _____.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 of tax himself. The second alternative applies to sellers at subsequent stage.[Substituted by
Haryana Government Notification No. GSR 43/PAI/39/S. 24/Amd.(1)/67, dated the 21st
September, 1967.][Substituted by Haryana Government Notification No. GSR 4/PA1/39/S.
24/Amd.(1)/67, dated the 21st September, 1967.]