

**PRS**

## The Punjab Passengers and Goods Taxation Act, 1952

Act 16 of 1952

**Keyword(s):**

**Business, Goods, Fare, Owner, Passenger**

**Amendments appended: 10 of 2004, 11 of 2006, 19 of 2007**

**DISCLAIMER:** This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

THE PUNJAB PASSENGERS AND GOODS TAXATION  
ACT, 1952

(Pb. Act 16 of 1952)

## TABLE OF CONTENTS

## Sections.

*Pages*

1. Short title, extent and commencement.
2. Definitions.
3. Levy of tax.
- 3A. Levy of additional tax.
4. Method of collection of tax.
5. Method of levy.
6. Keeping of accounts and submission of returns.
7. Taxing Authorities.
8. Registration of owner.
9. Grant of Registration Certificate.
10. Exemptions.
11. Supply of time-table and table of fares and freights.
12. Arrears of tax to be recovered as arrears of land revenue.
13. Powers of entry and inspection.
- 13A. Power to impound licence.
- 13AA. Power to detain vehicles.
14. Production of tickets.
- 14A. Penalty.
- 14B. Interest on delayed payment.
15. Appeals.
16. Revisions.
17. [Omitted].
18. [Omitted].
19. Bar of proceedings.
20. Exclusion of Jurisdiction of Civil Courts.
21. Refunds.
22. Powers to make rules.



1952 : Ph. Act 16]

PASSENGERS AND GOODS  
TAXATION

357

**'THE PUNJAB PASSENGERS AND GOODS TAXATION  
ACT, 1952**

PUNJAB ACT NO. 16 OF 1952

*(1st September, 1952)*

*[Received the assent of the President on the  
30th August, 1952, and first published in Punjab  
Government Gazette (Extraordinary)  
of 1st September, 1952].*

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
1952	16	The Punjab Passengers and Goods Taxation Act, 1952	Amended in part, Punjab Act 21 of 1952 <sup>2</sup> . Amended in part, Punjab Act 6 of 1953 <sup>3</sup> . Amended in part, Punjab Act 13 of 1954. <sup>4</sup> Amended in part, Punjab Act 17 of 1955 <sup>5</sup> Amended in part, Punjab Act 4 of 1956 <sup>6</sup>

1. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1952, page 542; for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, 1952, Volume II, pages, (18) 39-(18)80 and (19) 46-(19) 57.
2. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1952, page 1174; for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, 1952. This Act repeals the Punjab Passengers and Goods Taxation (Amendment) Ordinance, 1952.
3. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1953, page 198; for proceedings in Assembly, see *Punjab Legislative Assembly and Council Debates*, 1953.
4. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1954, page 266; for proceedings in Assembly, see *Punjab Legislative Assembly and Council Debates*, 1954.
5. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1955, page 742; for proceedings in Assembly, see *Punjab Legislative Assembly and Council Debates*, 1954.
6. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1956, page 742; for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, 1956.



1	2	3	4
Year	No.	Short title	Whether repealed otherwise affected by legislation
1952	16	The Punjab Passengers and Goods Taxation Act, 1952.	<p>Extended to the territories which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union by Punjab Act 7 of 1957<sup>1</sup></p> <p>Amended in part, Punjab Act 16 of 1957<sup>2</sup></p> <p>Amended in part, Punjab Act 45 of 1957<sup>3</sup></p> <p>Amended by Punjab Act No. 19 of 1958<sup>4</sup></p> <p>Amended by Punjab Act No. 7 of 1963<sup>5</sup></p> <p>Amended by Punjab Act No. 9 of 1963<sup>6</sup></p> <p>Amended by Punjab Act No. 33 of 1963<sup>7</sup></p> <p>Amended by Punjab Act No. 11 of 1965<sup>8</sup></p> <p>Amended by Haryana Act No. 7 of 1967<sup>9</sup></p>

1. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1957, page 551.
2. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1957, page 752.
3. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1957, page 1746.
4. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1958, page 450.
5. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 218.
6. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 456.
7. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 1334.
8. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1965, page 348.
9. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, 1967, page 210.



1952 : Pb. Act 16 ]

PASSENGERS AND GOODS  
TAXATION

359

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
1952	16	The Punjab Passengers and Goods Taxation Act, 1952	Amended by the Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968 <sup>1</sup> Amended by Haryana Act No. 12 of 1969 <sup>2</sup> Amended by Haryana Act No. 9 of 1970 <sup>3</sup> Amended by Haryana Act No. 11 of 1971 <sup>4</sup> Amended by Haryana Act No. 24 of 1971 <sup>5</sup> Amended by Haryana Act No. 5 of 1973 <sup>6</sup> Amended by Haryana Act No. 4 of 1982 <sup>7</sup> Amended by Haryana Act No. 2 of 1988 <sup>8</sup> (w.e.f. 1st April, 1965) Amended by Haryana Act No. 6 of 2002 <sup>10</sup> Amended by Haryana Act No. 27 of 2002 <sup>11</sup>

AN

ACT

*to provide for levying a tax on passengers and goods carried by road in certain motor Vehicles.*

It is hereby enacted as follows:—

1. (1) This Act may be called the Punjab Passengers and Goods Taxation Act, 1952.

(2) It shall extend to the whole of the State of <sup>8</sup>[Haryana]

Short title, extent and commencement.

1. See *Haryana Government Gazette (Extraordinary)*, Leg. Supp. Part III, dated 29th Oct., 1968.
2. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated 27th February, 1969, page 33.
3. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated 24th March, 1970.
4. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated 18th March, 1971 page 37.
5. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, 1971 page 1046.
6. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated 5th March, 1973 page 300.
7. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, 1982, page 374.
8. Substituted for the word "Punjab" by the Haryana Adaptation of Laws Order, 1968.
9. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, 1987, page 2000 (w.e.f. 1st day of April, 1965).
10. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated 5-3-2002; page 383.
11. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated 28th October, 2002; page 2086.

(3) It shall come into force on the first day of August, 1952<sup>1</sup>[in the principal territories; and on the 24th May, 1957, in the transferred territories.]

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) “business” means the business of carrying passengers and goods by motor vehicles ;

(b) “Commissioner” means the Excise and Taxation Commissioner, <sup>2</sup>[Haryana] ;

(c) “fare” includes sums payable for a season ticket or in respect of the hire of a contract carriage ;

(d) “goods” include live-stock, and anything carried by a motor vehicle except living persons, but does not include the personal luggage of passengers travelling in the vehicles when such luggage is not charged for, and the equipment ordinarily used with the vehicle ;

<sup>3</sup>[(e) “owner” means the owner of a motor vehicle used for carrying passengers or goods in or through the territory of the State of Haryana and includes—

(i) the holder of a permit in respect of such vehicle,

(ii) any person for the time being in charge of such vehicle,

(iii) any person responsible for the management of the place of business of such owner,

(iv) Government, or a corporation constituted under the Road Transport Corporation Act, 1950 ;]

<sup>4</sup>[(f) “passenger” means any person travelling in a motor vehicle other than a private and public carrier but shall not include the driver or the conductor or an employee of the owner of the vehicle travelling in the *bona fide* discharge of his duties in connection with the vehicle] ;

1. Added by Haryana Adaptation of Laws Order, 1968.

2. Substituted for the word “Punjab” by the Haryana Adaptation of Laws Order, 1968.

3. Substituted by Haryana Act 5 of 1973.

4. Substituted by Haryana Act 2 of 1988.

- (g) "prescribed" means prescribed by rules framed under this Act ;
- <sup>1</sup>[(gg) "private carrier" means a goods carriage other than a public carrier used for the carriage of goods which are owner's property or the carriage of which is necessary for the purposes of owner's business not being a business of providing transport or the vehicle used for any of the following purposes :—
- (a) the delivery or collection by or on behalf of the owner of goods sold, used or let or hire-purchase in the course of any trade or business carried on by him other than the trade or business of providing transport ;
- (b) the delivery or collection by or on behalf of the owner of goods which have been or which are to be subjected to a process or treatment in the course of a trade or business carried on by him ; or
- (c) the carriage of goods in a transport vehicle by a manufacturer of or agent or dealer in such goods while the vehicle is being used for demonstration purposes ;
- (ggg) "public carrier" means a goods carriage transporting or undertaking to transport goods, or any class of goods, for any other person at any time and in any public place for hire or reward, whether in pursuance of the terms of a contract or agreement or otherwise ;]
- (h) "State" means the State of <sup>2</sup>[Haryana] ;
- <sup>3</sup>[(i) "motor vehicle" means a public service vehicle and includes public carrier, private carrier or a trailer when attached to any such vehicle and omnibus used by an employer other than the Government, for carriage of his employees ;]
- (j) all words and expressions used in this Act but not defined shall have the meaning assigned to them in the <sup>4</sup>[Motor Vehicles Act, 1988 (Central Act 59 of 1988).]

1. Inserted by Haryana Act 27 of 2002.

2. Substituted for the word "Punjab" by Haryana Adaptation of Laws Order, 1968.

3. Substituted by Haryana Act 2 of 1988.

4. Substituted by Haryana Act 27 of 2002.

Levy of tax.

<sup>1</sup> 3. <sup>2</sup>[(1) There shall be levied, charged and paid to the State Government a tax at such rate not exceeding sixty per centum of the value of —

<sup>3</sup>[(i) fare or freight, as the case may be, on all passengers and goods carried by a motor vehicle other than a private carrier; and ]

(ii) freight as calculated on the basis of freight rate fixed for public carriers by the competent authority under the <sup>4</sup>[Motor Vehicles Act, 1988 (Central Act 59 of 1988)] on all goods carried by a private carrier,

as the State Government may, by notification, direct, the amount of tax being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise :

Provided that in case of contract carriages, public carriers and private carriers, the State Government may accept a lump sum in lieu of the tax chargeable on passengers and goods respectively, in the manner prescribed :

Provided further that in case of stage carriages, the State Government may accept a lump sum in lieu of the tax chargeable on passengers and goods, in the manner and subject to such conditions as may be prescribed :

Provided further that—

(a) no such tax shall be levied, charged and paid on goods, including minerals and mineral ores, proved to be exported out of the territory of India, whether by one transaction or by a series of transactions ;

(b) in respect of minerals and mineral ores carried to any place within the territory of India, such tax shall be levied, charged and paid at the rate of one-twentieth of the value of the freight ;

- 
1. Substituted by Haryana Act 24 of 1971 and shall always be deemed to have been substituted.
  2. Substituted by Haryana Act 5 of 1973.
  3. Substituted by Haryana Act 2 of 1988.
  4. Substituted by Haryana Act 27 of 2002.



(c) the rate of tax on all passengers and goods carried by motor vehicles in hilly areas or sub-mountain areas, specified in this behalf by the State Government, by notification, shall be one-sixth of the value of the fare or freight as the case may be.

<sup>1</sup>[*Explanation.*— When passengers and goods are carried by a motor vehicle other than a private carrier, and no fare or freight is charged or only token or concessional fare or freight is charged, the tax shall be levied and paid as if such passengers and goods are carried at the normal rate prevalent on the route or at the rate fixed by the competent authority under the <sup>2</sup>[Motor Vehicles Act, 1988 (Central Act 59 of 1988)], whichever is higher.]

(2) Where any fare or freight charged is a lump sum paid by a person on account of a seasonal ticket or as subscription or contribution for any privilege, right or facility which is combined with the right of such person or his goods being carried by a motor vehicle, without any further payment or payment at a reduced rate, the tax shall be levied on the amount of such lump sum or on such amount as appears to the prescribed authority to be fair and equitable having regard to the fare or freight fixed by a competent authority under the <sup>2</sup>[Motor Vehicles Act, 1988 (Central Act 59 of 1988).]

<sup>3</sup>[(3) When passengers and goods are carried by a motor vehicle on a joint route, the tax shall be payable in respect of the fare or freight for the distance covered within the State at the rate laid down in this section.

*Explanation.*— For the purposes of this sub-section “Joint route” shall mean a route which lies partly in the State of Haryana and partly in some other State or Union Territory.]

<sup>4</sup>[3A. In addition to the tax on goods payable in terms of section 3, private carriers and public carriers carrying goods within the State of Haryana shall be liable to pay additional tax at the rate of ten per centum of the tax payable under section 3.] Levy of additional tax.

1. Substituted by Haryana Act 2 of 1988.
2. Substituted by Haryana Act 27 of 2002.
3. Substituted by Haryana Act 5 of 1973.
4. Inserted by Haryana Act 2 of 1988.



Method of  
collection and  
payment of tax.

<sup>1</sup>[4. The tax levied on the passengers and goods carried by motor vehicles other than private carriers shall be collected by the owner and the tax so collected, and the tax levied on the goods carried by private carriers, shall in either case be paid to the State Government in the prescribed manner<sup>2</sup> :]

<sup>3</sup>[Provided that an officer, not below the rank of an Assistant Excise and Taxation Officer appointed under sub-section (1) of section 7, with the prior approval of the incharge of the district, may allow the owner to pay the amount of tax due in instalments subject to the payment of interest at the rate of two percent per month and if the instalment is not paid within due date then additional interest not exceeding two percent per month for the period of default shall also be payable by the owner of the vehicle :

Provided that no interest shall be payable on the arrears of tax due on the date of commencement of the Punjab Passengers and Goods Taxation (Haryana Amendment) Act, 2002, if allowed to be paid in instalment.]

Method of  
levy.

5. (1) Save as otherwise provided by this Act, no passenger shall be allowed to travel by the owner in a motor vehicle unless he is issued a ticket in the prescribed form for the journey, denoting that the tax has been paid :

Provided that if a journey begins outside the State, the tax shall become chargeable on entry within the State, in the prescribed manner.

<sup>4</sup>[(2) Save as otherwise provided by this Act, no goods shall be allowed to be carried in a—

(a) motor vehicle other than a private carrier unless the person incharge of the vehicle or a passenger, as the case may be, has in his possession a receipt in the prescribed form issued by the owner, showing the freight charged ;

(b) private carrier unless the person incharge of the vehicle has in his possession a declaration in the prescribed form issued by the owner,

and denoting that the tax due under this Act has been paid.]

- 
1. Substituted by Haryana Act 5 of 1973.
  2. Added by Haryana Act 6 of 2002.
  3. Added by *ibid*.
  4. Substituted by Haryana Act 5 of 1973.



6. (1) An owner may be required to keep such accounts and to submit such returns at such intervals and to such authority as may be prescribed.

Keeping of accounts and submission of returns.

<sup>1</sup>[(2) \* \* \* \* \* ]

(3) \* \* \* \* \* ]

(4) If the prescribed authority is satisfied that the tax has not been correctly levied, charged and paid, he may after giving the owner a reasonable opportunity of being heard, proceed to levy the amount of tax due and recover the same.

7. (1) For carrying out the purposes of this Act, the Commissioner may be assisted by such other person or persons as the State Government may appoint in this behalf.

Taxing Authorities.

(2) The Commissioner, and the person or persons appointed under sub-section (1) shall exercise such powers and perform such duties as may be assigned to them under this Act.

<sup>2</sup>[8. No owner of a motor vehicle shall carry passengers or goods in or through the territory of the State of Haryana unless he obtains a registration certificate as hereinafter provided.]

Registration of owner.

9. (1) A registration certificate shall be granted in the prescribed manner to any owner applying therefore to the prescribed authority <sup>3</sup>[ \* \* \* \* ] on payment of a fee of <sup>4</sup>[Five rupees].

Grant of Registration Certificate.

(2) Every such registration certificate shall be valid without renewal till it is cancelled or suspended.

<sup>5</sup>[(3) \* \* \* \* \* ]

(4) If the prescribed authority is satisfied that any owner is liable to pay tax under the provisions of this Act in respect of any

1. Sub-sections (2) and (3) omitted by Haryana Act 7 of 1967.
2. Substituted for section 8 and shall be deemed always to have been substituted by Haryana Act 24 of 1971.
3. The words "in the district in which his motor vehicle is registered under the Motor Vehicles Act, 1939," omitted by Punjab Act 6 of 1953.
4. Substituted for the words "one rupee" by Haryana Act 24 of 1971.
5. Omitted by Haryana Act 5 of 1973.



period but who has wilfully failed to apply for registration or to pay the tax, <sup>1</sup>[or where such authority has reason to believe that the tax due has not been paid correctly] the said authority may, after giving the owner a reasonable opportunity of being heard, assess the amount of tax, if any, due from the owner, and also direct that the owner shall pay in the prescribed manner by way of penalty, a sum not exceeding <sup>2</sup>[five times the amount of the tax so assessed].

(5) If any owner, who has been granted a certificate of registration under sub-section (1) transfers, discontinues or closes his business, he shall inform the prescribed authority within thirty days of his doing so, and the said authority shall cancel the registration certificate from the date of transfer discontinuance of closing down of the business.

(6) (i) On the death of an owner any person claiming to be the legal representative of the deceased shall inform the prescribed authority of this fact within a period of thirty days.

(ii) The prescribed authority shall thereupon transfer the certificate in the name of the applicant.

<sup>3</sup>[(7) When any owner transfers any motor vehicle, the transferee shall be liable to pay tax and penalty, if any, remaining unpaid by the transfer or upto the date of transfer as if he was the registered owner and the transferee shall not carry passengers and goods in the said vehicle without getting himself registered or getting his registration certificate amended, if he is already registered.]

Exemption.

<sup>4</sup>[10. The State Government may, by general or special order and subject to specific conditions, if any, exempt any person or class of persons from the operation of all or any of the provisions of this Act, if in its opinion, such exemption would promote national or public interest.]

Supply of time  
table and table  
of fares and  
freights.

11. An owner shall, in the prescribed manner, furnish to the prescribed authority a table of fares and freights of public service vehicles and public carriers, a table regulating timings of arrival and departure of motor vehicles and such other particulars connected with the business as the prescribed authority may by order from time to time, require.

1. Inserted by Haryana Act 5 of 1973.

2. Substituted for the words "one and a half time the amount of tax" by Punjab Act 7 of 1965.

3. Substituted for sub-section (7) of section 9, by Haryana Act 24 of 1971.

4. Section 10, substituted by Punjab Act 17 of 1955.



12. Any arrears of tax or penalty imposed under this Act shall be recoverable as an arrear of land revenue.

Arrears of tax to be recovered as arrears of land revenue.

13. (1) The driver of a motor vehicle shall cause the vehicle to stop and remain stationary, when required so to do by any prescribed authority in order to enable the said authority to carry out any duty imposed by or under this Act and the said authority may also enter and travel in the motor vehicle for doing so.

Powers of entry and inspection.

(2) A person authorised under sub-section (1) shall wear such uniform or such other distinguishing insignia as may be prescribed, may enter and inspect any place, ordinarily used by owner for garaging a vehicle or keeping accounts of his business for the purpose of seeing or verifying whether the provisions of this Act or any rules framed thereunder are being complied with and countersign any documents during the course of such inspection.

<sup>1</sup>[(3) \* \* \* \* \* ]

<sup>2</sup>(4) All accounts, registers, documents and other books of an owner of a motor vehicle shall at all reasonable times be open to inspection by the Commissioner or any other prescribed authority and the Commissioner or such authority may countersign any or all of such accounts, registers, documents and books.

(5) If the Commissioner or the prescribed authority has reason to suspect that any owner of a motor vehicle is attempting to evade payment of the tax under this Act, the Commissioner or such authority may, for reasons to be recorded, seize such accounts, registers, documents or other books of such owner as may be necessary, and shall grant receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or <sup>3</sup>[for the purpose of any proceeding under this Act].

(6) For the purposes of sub-sections (4) and (5), the Commissioner or the prescribed authority, as the case may be, may enter any place of business of the owner of a motor vehicle.]

1. Added by Punjab Act No. 19 of 1958, section 6 and further omitted by Haryana Act 5 of 1973.

2. Sub-sections (4) to (6) added by Ordinance No. 3 of 1963, which was repealed by Punjab Act No. 7 of 1963.

3. Substituted for the words "for a prosecution" by Haryana Act 7 of 1967.



Impounding of  
licence etc.

<sup>1</sup>[13A. (1) The prescribed authority may, if he has reason to believe that the driver or conductor of a motor vehicle has contravened any provision of this Act or the rules made thereunder or any order or direction made or given thereunder, seize any licence held by such driver or conductor, or any other document relating to the vehicle in their possession, which in the opinion of the prescribed authority will be useful for or relevant to any proceeding under section 14A and forward the same to the Excise and Taxation Officer, concerned.

(2) The prescribed authority seizing the licence or other document under sub-section (1) shall give to the person surrendering the same a temporary acknowledgement therefore and such acknowledgement shall have effect, until the licence or other document is returned to the driver or conductor, as the case may be, as if the same had not been seized.]

Power to  
detain  
vehicles.

<sup>2</sup>[13AA. Any officer authorised under section 13 may, if he has reason to believe that passengers or goods are being carried by a motor vehicle in or through the State of Haryana without payment of tax or penalty, if any, imposed under this Act or where the owner refuses to pay the tax or penalty, if any, or fails to produce any proof regarding the payment thereof, detain the vehicle, and for this purpose take or cause to be taken any steps he may consider proper for the temporary safe custody of the vehicle :

Provided that the vehicle shall be released as soon as the tax or penalty, if any, has been paid.]

Production of  
tickets.

14. A passenger shall upon demand made during the course of or immediately before or after the journey produce to any prescribed authority the ticket, voucher or document relating to his travel or to the carriage of his goods. On his failure to do so <sup>3</sup>[he shall be chargeable ] with twice the fare as penalty.

Penalty.

<sup>4</sup>[14A. (1) Whoever contravenes or fails to comply with any of provisions of this Act or the rules made thereunder or any order or direction made or given thereunder, shall, if no other penalty is provided under this Act for such contravention or failure, be liable to imposition of a penalty not exceeding <sup>5</sup>[two thousand rupees.]

1. Section 13A which was previously substituted by Punjab Act 45 of 1957 and 11 of 1965, now substituted by Haryana Act 7 of 1967.
2. Inserted by Haryana Act 5 of 1973.
3. Substituted for the words, "he would be chargeable", by Haryana Act 24 of 1971.
4. Section 14A added by Haryana Act 7 of 1967.
5. Substituted by Haryana Act 4 of 1982.



(2) An officer <sup>1</sup>[not below the rank of an Assistant Excise and Taxation Officer] appointed under sub-section (1) of section 7, may, after affording to the person concerned a reasonable opportunity of being heard, impose the penalty specified in sub-section (1).]

<sup>2</sup>[14B. Where any tax or penalty is not paid within prescribed time, the owner of the vehicle shall be liable to pay interest at the rate of two percent per month on the amount of tax and penalty remaining unpaid for a period not exceeding three months, and also additional interest upto two percent per month for the period of default exceeding three months : Interest on delayed payment.

Provided that the above provisions shall not be applicable to the arrears of tax and penalty payable prior to the date of commencement of the Punjab Passengers and Goods Taxation (Haryana Amendment) Act, 2002 :

Provided further that where the recovery of tax or penalty is stayed by the Appellate Authority, High Court or Supreme Court, the amount of such tax or penalty shall be recoverable with interest at the rate of two per cent per month on the amount ultimately found due and such interest shall be payable on such amount from the date the tax and penalty first became due for the whole of the period, the stay of recovery continued.]

<sup>3</sup>[15. (1) An appeal shall lie to the appellate authority appointed Appeals. by the State Government in this behalf against any original order passed under this Act within sixty days of the passing of such order or within such further period as the appellate authority may, for sufficient cause, allow.

(2) Save as provided in section 16, an order passed by the appellate authority shall be final.]

16. (1) The Commissioner, of his own motion, or, on application Revision. made to him in the prescribed manner, may call for the record of any proceedings, which are pending before or have been disposed of by any other authority subordinate to him under this Act for the purpose of

1. Substituted for the words "of the rank of Excise and Taxation Officer", by Haryana Act 9 of 1970.
2. Inserted by Haryana Act 6 of 2002.
3. Substituted by Haryana Act 7 of 1967.



satisfying himself as to the legality or propriety of such proceedings or any order made therein and may pass such orders in relation thereto as he may think fit :

Provided that the owner may make such application only within one year from the date of the order required to be revised.

(2) No order shall be made under this section or the next proceeding section without giving an owner or any other person interested a reasonable opportunity of being heard.

[17. [\* \* \* \* \* ]

[18. [\* \* \* \* \* ]

Bar of proceedings.

19. No prosecution shall be lie against any person authorised under this Act for anything done or purporting to have been done in good faith under this Act or the rules made thereunder.

Exclusion of jurisdiction of civil courts.

20. No civil court shall have jurisdiction in any matter, which the State Government or any prescribed authority is empowered by this Act or the rules made thereunder to dispose of or take cognizance of, and regarding the manner in which the State Government or any prescribed authority exercise any powers vested in it or him by or under this Act or rules made thereunder.

Refunds.

<sup>2</sup>[21. The prescribed authority shall, in the prescribed manner, refund to the owner, applying in this behalf, any amount of tax or penalty paid by such owner in excess of the amount due from him under this Act ] <sup>3</sup>[either by a refund voucher or, at the option of the owner, by deduction of such excess from the amount of tax or penalty due in respect of any other period :

Provided that no refund under this section shall be allowed, unless the claim for refund is made within a period of three years from the date on which such claim accrues.]

Power to make rules.

22. (1) The State Government may make rules, consistent with this Act, for securing the payment of tax and generally for the purposes of carrying into effect the provisions of this Act.

- 
1. Sections 17 and 18 omitted by Haryana Act 7 of 1967, section 7.
  2. Substituted for section 21 by Haryana Act 24 of 1971.
  3. Added by Haryana Act 5 of 1973.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules :—

- (a) prescribing the manner in which and the intervals at which tax shall be paid under section 3 and section 4 ;
- (b) prescribing the authority or authorities for the purpose of carrying out any function under any of the provisions of this Act ;
- (c) prescribing the forms of tickets and receipts under section 5 ;
- <sup>1</sup>[(d) prescribing the manner and payment of tax and penalty assessed and imposed under this Act ;]
- (e) prescribing the manner and table of fares under section 11 ;
- <sup>2</sup>[(f) prescribing the manner in which appeals under this Act may be preferred ;]
- (g) prescribing the manner in which revision application may be preferred ;
- (h) prescribing the manner in which refund under section 21 shall be made ;
- (i) to provide for any other matter for which rules can be or may be prescribed.

<sup>3</sup>[(3) The power to make rules under sub-sections (1) and (2) shall include the power to give retrospective effect to such rules.]

<sup>4</sup>[Notwithstanding anything to the contrary contained in any judgment, decree or order of any court or other authority, any levy, charge or collection of any amount by way of tax or penalty made or purporting to have been made in respect of motor vehicles under the provisions of the principal Act for the period commencing from the

- 
1. Clause (d) substituted by Haryana Act 7 of 1967, section 7.
  2. Substituted by *ibid.*
  3. Added by Haryana Act 27 of 2002.
  4. Validation added by Haryana Act 2 of 1988.



first day of April, 1965 and ending with the publication of the Punjab Passengers and Goods Taxation (Haryana Amendment and Validation) Act, 1987; and any action taken or things done or purporting to have been taken or done in relation to such levy, charge or collection, shall be deemed to be valid and effective as if such levy, charge or collection has been made or action taken or things done, under the principal Act and accordingly—

- (a) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority in connection with the levy, charge or collection of such a tax or penalty shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with law;
- (b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected ;and
- (c) no court or authority shall enforce any decree or order directing the refund of any such tax or penalty so collected.]

HARYANA GOVT. GAZ. (EXTRA.), MARCH 17, 2004  
(PHGN. 27, 1925 SAKA)

43

**PART I**

**LEGISLATIVE DEPARTMENT**

**Notification**

The 17th March, 2004

**No. Leg. 12/2004.**— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 4th March, 2004, and is hereby published for general information :—

**Haryana Act No. 10 of 2004**

**THE PUNJAB PASSENGERS AND GOODS TAXATION  
(HARYANA AMENDMENT) ACT, 2004**

AN

ACT

*further to amend the Punjab Passengers and Goods Taxation Act, 1952, in its application to the State of Haryana.*

BE it enacted by the Legislature of the State of Haryana in the Fifty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab Passengers and Goods Taxation (Haryana Amendment) Act, 2004.

Short title and commencement.

(2) It shall be deemed to have come into force on 1st day of October, 2003.

2. In section 2 of the Punjab Passengers and Goods Taxation Act, 1952 (hereinafter called the principal Act), after clause (h), the following clause shall be inserted, namely :—

Amendment of section 2 of Punjab Act 16 of 1952.

‘(hh) “Tax Collection Point” means a facility set up at the border of the State or at other places in the State for receiving payment of tax made under the Act;’.

3. In section 14 A of the principal Act,—

Amendment of section 14A of Punjab Act 16 of 1952.

(i) in sub-section (1), for the words “two thousand rupees”, the words “five thousand rupees” shall be substituted; and

(ii) in sub-section (2), for the words “An officer not below the rank of an Assistant Excise and Taxation Officer”, the words “A person” shall be substituted.



44 HARYANA GOVT. GAZ. (EXTRA.), MARCH 17, 2004  
(PHGN. 27, 1925 SAKA)

Amendment of  
section 22 of  
Punjab Act 16  
of 1952.

4. In section 22 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely :—

“(aa) prescribing the places where Tax Collection Points will be set up in the State or at the borders of the State;”.

Repeal and  
saving.

5. (1) The Punjab Passengers and Goods Taxation (Haryana Amendment Ordinance, 2003 ( Haryana Ordinance No. 3, of 2003), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

R. S. MADAN,  
Secretary to Government Haryana  
Legislative Department.



130

32

HARYANA GOVT. GAZ. (EXTRA.), JAN. 25, 2006  
(MACH 5, 1927 SAKA)HARYANA GOVERNMENT  
LEGISLATIVE DEPARTMENT

Notification

The 25th January, 2006

No. Leg. 12/2006.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 17th January, 2006, and is hereby published for general information :—

HARYANA ACT NO. 11 OF 2006

THE PUNJAB PASSENGERS AND GOODS TAXATION  
(HARYANA AMENDMENT) ACT, 2005

AN

ACT

*further to amend the Punjab Passengers and Goods Taxation Act, 1952, in its application to the State of Haryana.*

Be it enacted by the Legislature of the State of Haryana in the Fifty-sixth Year of the Republic of India as follows :—

Short title.

1. This Act may be called the Punjab Passengers and Goods Taxation (Haryana Amendment) Act, 2005.

Amendment  
of section 2 of  
Punjab Act 16  
of 1952.

2. In section 2 of the Punjab Passengers and Goods Taxation Act, 1952 (hereinafter called the principal Act), for clause (i), the following clause shall be substituted, namely :—

(i) "motor vehicle" means a public service vehicle and includes public carrier, private carrier or a trailer when attached to any such vehicle, educational institution bus and omnibus used by an employer other than the Government, for carriage of his employees;".

insertion of  
section 5A in  
Punjab Act 16  
of 1952

3. After section 5 of the principal Act, the following section shall be inserted, namely :—

"5A. Special provisions relating to deduction of tax at source in certain cases.—(1) The State Government may having regard to the effective recovery of tax, require any person including company/firm, call centre, institution or organization, who has contracted any bus having seating capacity of more than twelve persons excluding the driver, for the purpose of carrying their employees/persons in or through the State of Haryana, to deduct the amount of tax payable under this Act by the owner of the bus in respect of the contracted operations, from the payment, whether by cash, adjustment, credit to the account, recovery of dues or in any other manner, being made by him to the owner. The State Government may further require such person to keep such accounts and submit such returns at such intervals as may

be prescribed to the prescribed authority.

(2) Any tax deducted under sub-section (1) shall be paid to the State Government in such manner and within such time as may be prescribed.

(3) The person making any deduction of tax under sub-section (1) and paying to the State Government shall issue a certificate of tax deduction to the owner in such form as may be prescribed.

(4) Any tax deducted under sub-section (1) and paid to the State Government shall, on production of the certificate of tax deduction issued under sub-section (3) by the owner, be deemed to be tax paid by the owner for the relevant period and shall be given credit in his assessment accordingly.

(5) If any person contravenes the provisions of sub-section (1) or sub-section (2) or sub-section (3), the prescribed authority may, by an order in writing, direct such person to pay, in addition to the sum deducted, if any, a penalty not exceeding the amount of tax deductible under sub-section (1) :

Provided that no such penalty shall be imposed on any person unless he has been given an opportunity of being heard.

(6) The tax deducted by a person under sub-section (1), remaining unpaid after the due date of payment, shall be recoverable from him as arrears of land revenue."

4. After section 13AA of the principal Act, the following section shall be inserted, namely :—

"13AAA. Power to call for information from companies/firms and call centres, etc.—The Commissioner or any other officer not below the rank of Assistant Excise and Taxation Officer appointed to assist him under sub-section (1) of section 7 may, for carrying out the purposes of this Act, require any person including a company/firm, banking company, call centre, institution, organisation or any officer thereof to furnish any information or statistics useful for or relevant to any proceedings under this Act."

Insertion of  
section 13AAA  
in Punjab Act  
16 of 1952.

R. S. MADAN,

Secretary to Government, Haryana,  
Legislative Department.

75

HARYANA GOVT GAZ (EXTRA) OCT 11 2007 753  
(ASVN. 19. 1929 SAKA)

## PART I

HARYANA GOVERNMENT  
LEGISLATIVE DEPARTMENT

## Notification

The 11th October, 2007

No. Leg. 22/2007.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 4th October, 2007 and is hereby published for general information :—

## HARYANA ACT NO. 19 of 2007

THE PUNJAB PASSENGERS AND GOODS TAXATION  
(HARYANA AMENDMENT) ACT, 2007

AN

ACT

*further to amend the Punjab Passengers and Goods Taxation Act, 1952, in its application to the State of Haryana.*

Be it enacted by the Legislature of the State of Haryana in the Fifty-eighth Year of the Republic of India as follows :—

1. This Act may be called the Punjab Passengers and Goods Taxation (Haryana Amendment) Act, 2007.

Short title.

2. In section 14B of the Punjab Passengers and Goods Taxation Act, 1952, the words and sign "for a period not exceeding three months, and also additional interest upto two percent per month for the period of default exceeding three months" shall be omitted and shall be deemed to have been omitted with effect from the 1st day of March, 2007.

Amendment of section 14B of Punjab Act 16 of 1952.

M. S. SULLAR,  
Secretary to Government, Haryana,  
Legislative Department.