

EXCISE & TAXATION DEPARTMENT

The 26th September, 1978

No.Tax(E&T)3(21)78-3140.- In exercise of the powers conferred by section 13 of the Punjab Finance Ordinance, 1978, the Governor of the Punjab is pleased to make the following namely:-

1. (1) These rules may be called the Punjab Paddy Husking Tax Rules, 1978.
(2) They shall come into force at once.
2. In these rules, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned them that is to say-
 - a. “**Assesse**” means an owner of a rice husking mill or any other person for the time being in occupation thereof who is liable to pay the tax;
 - b. “**Director, Excise & Taxation**” means the Director, Excise and Taxation of the area in which the rice husking mill liable to pay tax is situated;
 - c. “**District Excise & Taxation Officer**” means the Excise & Taxation Officer in charge of the District in which the rice husking mill liable to pay the tax is situated;
 - d. “**Director General**” means the head of the Excise & Taxation Department;
 - e. “**Form**” means a form appended to these rules;
 - f. “**Ordinance**” means the Punjab Finance Ordinance, 1978;
 - g. “**Tax**” means the paddy husking tax imposed under the ordinance; and
 - h. “**Year**” means the year commencing on 1st July and ending on 30th June.
3. Without prejudice to the general powers, the District Excise & Taxation Officer has powers-
 - a. To determine as to who is liable to pay the tax;
 - b. To assess and demand the tax;
 - c. To determine all issues arising out of the levy of tax;
 - d. To determine the amount of penalty, if any, to be imposed on the assesse; and
 - e. To call upon the assesse to furnish such particulars as are required for the purpose of the rules.
4. (1) The assesse shall maintain a register, bound and page, in Form PH.I showing paddy received each day for husking into the rice husking mill and the quantity of actually husked.
(2) The register shall be produced on demand before the District Excise & Taxation Officer or an officer authorized by him in this behalf.
(3) The register shall be preserved for a period of 3 years from the close of the year which it relates.

5. The assessee shall, within 10 days of close of each calendar month, furnished to District Excise & Taxation Officer, a return of total quantity of paddy received for husking him; the quantity of paddy husk during the month; and the tax payable thereon in Form P.H.I.

6. The tax shall be deposited by the assessee in the Government Treasury 7 days of the close of the calendar month to which it relates and the receipt thereof shall be annexed with the return.

7. On receipt of the return, the District Excise & Taxation Officer shall verify correctness thereof and shall record such order as is necessary; in case the return is not filed it is found to be incorrect or incomplete, the District Excise & Taxation Officer shall be affording the assessee a reasonable opportunity of being heard, and after recording the reasons determine the amount of the a tax or the penalty payable.

8. (1) A person aggrieved by the District Excise & Taxation officer may prefer an appeal against such order to the Director Excise & Taxation within thirty days of the communication to him of the said order.

(2) The Director, Excise & Taxation shall decide it after hearing the appellant or the representative of the Government.

(3) An appeal under sub-rule (1) shall be preferred by means of a memorandum shall be stamped with a court fee as is provided in Article 8 of the Schedule II of the Court Fee Act, 1870.

9. The authority making an order under these rules may review its order to correct any clerical or arithmetical errors or any mistake apparent on the face of record.

10. The Director General or any other officer appointed by the government in its behalf may, suo-moto, or on an application made to him in this behalf within a period of year from the date of taking of any proceeding or passing of an order by the District Excise & Taxation Officer or the Director, Excise & Taxation, call for the record of proceeding for the purpose of satisfying himself as to the legality of propriety of the same and may order as he may deem fit.

11. (1) All stocks of paddy, account books, registers, receipt books and other related thereto maintained at the rice husking mill shall be opened to inspection by an officer of the Excise & Taxation department below the rank of a sub-inspector duly authorized by the District Excise & Taxation Officer in that behalf.

(2) If a District Excise & Taxation Officer has reasons to believe that any person liable to pay tax has not so done, he may authorize any officer of the Excise & Taxation department not below the rank of the sub-inspector to enter upon the premises of the rice husking mill during working hours and seize any document, account books or other material relevant to his inquiry.

FORM PH.I

(Rule 4 of the Punjab Paddy Husking Tax Rules, 1978).

1. Name, parentage & address of the owner/occupier of the rice husking mill.
2. Location of the rice husking mill.
3. Date.
4. Name of the person bringing paddy for husking.
5. Quantity of paddy received for husking.
6. Total quantity received for husking during the day together with the amount of payable thereon.
7. Progressive total from the first day of the month.
8. Amount of tax paid with treasury challan or cheque no. and date.
9. Balance amount payable, if any.