

HARYANA GOVERNMENT  
PROHIBITION, EXCISE AND TAXATION DEPARTMENT  
NOTIFICATION  
The 14<sup>TH</sup> June, 2001

**No.G.S.R.15 /H.A.13/2000/S.26/2001** – In exercise of the powers conferred by sub-section (1) read with sub-section (2) of section 26 of the Haryana Local Area Development Tax Act, 2000 (Haryana Act 13 of 2000), and all other powers enabling him in this behalf, and with reference to Haryana Government, Prohibition, Excise and Taxation Department, notification No. G.S.R. 6/H.A. 13/2000/S.26/2001 dated the 27<sup>th</sup> February, 2001, the Governor of Haryana hereby makes the following rules, namely: -

**PART – I**  
**Preliminary**

- Short title**            1. (1) These rules may be called the Haryana Local Area Development Tax Rules, 2001.
- Definitions**            2. In these rules, unless the context otherwise requires –
- (a) “Act” means the Haryana Local Area Development Tax Act, 2000 (Act 13 of 2000);
  - (b) “Appropriate Government Treasury” means a treasury or sub-treasury of Government or a branch or subsidiary of the State Bank of India situated in the local area in which the importer concerned has his place of business or the head office in the State, if there are branches and where any amount is recovered or collected, the local area in the State in which the amount is recovered or collected;
  - (c) “Circle” means a circle in the concerned district demarcated by Deputy Excise and Taxation Commissioner incharge of the district, subject to approval by the Commissioner, for the purpose of administration under the Act;
  - (d) “Form” means the form appended to these rules;
  - (e) “section” means the section of the Act;
  - (f) words and expressions used in these rules, but not defined shall have the meaning, respectively assigned to them in the Act.

**PART II**

**Registration**

- Registration of importer. Sections 3(2) and 4.**            3. (1) Every importer liable to get himself registered under section 4 read with sub-section(2) of section 3 shall make an application for registration to the assessing authority of the circle in Form DT-1 within thirty days of becoming liable for registration or from the date of publication of these rules in the Official Gazette, whichever is later.

(2) Each application for registration shall be accompanied by a receipt from the appropriate Government Treasury or crossed demand draft or pay order in favour of the assessing authority for one hundred rupees and such additional sum as is required to cover the additional place of business at the rate of fifty rupees for each copy.

(3) The assessing authority on receiving the application, shall, if the importer is already registered under the Haryana General Sales Tax Act, 1973 (Haryana Act 20 of 1973), shall forthwith, and in case of any other importer, if he is satisfied after making such enquiry as he

thinks necessary that the particulars contained in the application are correct and complete, register the importer and grant a registration certificate in Form DT-2 and also grant a copy of such registration for every place of business within the State, other than the head office within the State mentioned therein. Such registration shall be held by the importer subject to the provisions of the Act and these rules and the restrictions and conditions specified in that certificate.

(4) When the assessing authority is not satisfied that the particulars contained in the application are correct and complete, he shall reject the application for reasons to be recorded in writing:

Provided that such rejections shall not be made before giving the applicant, an opportunity of being heard in the matter.

(5) Registration certificate under sub-rule (3) shall be exhibited in a conspicuous place within the premises of each of business including the head office, if any, mentioned in the certificate.

(6) Every registered importer who discontinues or transfers his business or otherwise gets his registration certificate cancelled shall forthwith surrender to the assessing authority the certificate of registration and the copies thereof, if any, granted to him.

(7) Where the registration certificate granted under these rules is lost, destroyed, defaced or mutilated, a duplicate copy of the registration certificate may be granted by the assessing authority, if he is satisfied of such loss, destruction, defacement or mutilation on payment of a fee of five rupees.

**Amendment  
of  
registration  
certificate.  
Section 26.**

4. (1) Where the importer desires the registration certificate granted to him under these rules to be amended, he submit an application for this purpose to the assessing authority setting out the specific matters in respect of which, he desires such amendment and the reasons, therefore, together with the registration certificate granted to him and such authority may, if satisfied with the reasons given, make such amendment as he thinks necessary, in the registration certificate and the copies thereof, if any, granted to him:

Provided that the amendment so made shall not be inconsistent with the provisions of the Act or these rules.

(2) The provisions of sub-rules (4), (5), (6) and (7) of rule 3 shall apply in relation to such amended certificate and copies thereof as they apply in relation to the original certificate and copies thereof.

**Manner of  
furnishing  
of security.  
Section 8.**

5. (1) The security to be furnished under the Act may be furnished by the importer in the following manners, namely:

(a) by depositing as security in appropriate Government Treasury, the amount fixed by the said authority; or

(b) by depositing security amount in the Post Office Saving Bank and pledging the pass book to and depositing it with the said authority; or

(c) by furnishing to the said authority a guarantee from a Scheduled Bank as defined in the Reserve Bank of India Act, 1934, (Act 2 of 1934), agreeing to pay the State Government, on demand, the amount of security fixed by the said authority; or

(d) by furnishing personal bond with solvent surety for the amount of security to the satisfaction of the said authority in Form DT-8 on a non-judicial paper of the appropriate value; or

(e) by purchasing the Central Government bonds or securities equivalent to the security amount and pledging them to and depositing them with the said authority.

(2) The security furnished may, in the event of default of any tax, interest or penalty due, be adjusted towards such tax, interest or penalty. The assessing authority may in any case where such adjustment has been made, demand fresh security or additional security to make up the amount adjusted towards the tax:

Provided that no action under this sub-rule shall be taken unless the importer affected has been given a reasonable opportunity of showing cause against such action.

### ***PART III***

#### ***Returns, assessments and tax payments***

**Statements and returns to be submitted by the Head Office. Section 26.**

**6.** (1) In the case of an importer having more than one place of business in the State, the aggregate turnover of all such places of business shall be taken as the turnover of the business.

(2) All statements and returns prescribed in these rules shall, in the case of importers referred to in sub-rule (1), be submitted by the Head Office in the State to the assessing authority of the circle in which such Head Office is located and shall include the aggregate of turnover of all the branches of his business.

**Filing of returns. Section 6.**

**7.** (1) Every registered importer and every importer whose application for registration is pending with the assessing authority shall submit a return for every quarter in Form DT-3 in duplicate to the assessing authority of the circle so as to reach him within a month after the close of the period to which the return relates:

Provided that the assessing authority of the circle may for the reasons to be recorded in writing direct any registered importer to file monthly returns:

Provided further that no such directions shall be issued without affording an opportunity of being heard to the importer:

Provided further that every importer who discontinues his business at any time, shall submit to the assessing authority, the return for the period up to and inclusive of the date of discontinuance, within a month from the date of such discontinuance.

(2) Every importer, who submits a return under sub-rule (1) shall submit along with the return, receipt from the Appropriate Government Treasury, or crossed demand draft or pay order in favour of the assessing authority for the full amount of tax due according to the return.

**Assessment Sections 6, 10 and 21.**

**8.** (1) Where an importer has failed to file a return within ninety days of its due date, the assessing authority shall, while making assessment to the best of its judgement, presume, in the absence of any evidence to the contrary, that turnover of the importer for the period under assessment has not been less than that of during the corresponding period of the previous year.

(2) If, in any case, the assessing authority assesses a figure different from that shown in the return submitted under the provisions of these rules, it shall record its reasons briefly in writing and shall furnish the assessee with a copy of such record.

(3) After making an assessment, the assessing authority shall examine whether any and if so, what amount is due from the importer after deducting any tax paid under sub rule (2). If any amount is found to be due from the assessee towards the assessment, the assessing

authority shall serve upon the importer a notice in Form DT-4 and the assessee shall pay the sum demanded within the time and in the manner specified in the notice. If the tax due on the final assessment is lower than the tax already paid, it shall issue, at the option of the assessee, refund payment order in Form S.T.R. 34, prescribed under the Punjab Subsidiary Treasury Rules, or refund adjustment order in DT-5, for the amount of refund due. If the final assessment is exactly equal to the tax already paid, the assessing authority shall inform the importer what the final assessment is and that no further amount is due from him towards it:

Provided that the excess tax refundable to the assessee shall be first adjusted towards any other amount due from him under the Act, and for this purpose a refund adjustment order in Form DT-5 shall be issued:

Provided further that no amount in excess of five thousand rupees shall be refunded without seeking prior approval of the Deputy Excise and Taxation Commissioner incharge of the district who shall further seek approval of the Commissioner where the refundable amount is more than one lakh rupees.

**Deductions,  
Sections  
2(12), 2(28)  
and 5.**

**9.** (1) In calculating the turnover liable to tax for a period, an importer may deduct from his gross turnover during that period-

- (a) the value of goods specified in Schedule 'A' of the Act;
- (b) the value of goods which have, without use or consumption, been delivered outside the local area;
- (c) the value of goods which have been subjected to tax once under the Act, either as such or in some other form;
- (d) the value of goods on which sales tax (including purchase tax) has been paid or has become payable to the State, whether in the same form or in some other form.
- (e) the value of plant, machinery, equipment and tools, brought or received on lease;
- (f) the value of goods left as such or in different form in the stock lying with him in the local area, except when the certificate of registration issued under the Act is cancelled; and
- (g) the value of plant, machinery, equipment and tools that has been capitalised:

Provided that he appends to his returns for that period a list of such goods (including plant, machinery, equipment and tools, wherever applicable) giving details of their description, quantity, value, date of entry into or as the case may be dispatch out of local area; bill of sale, delivery note, purchase invoice, transfer note or other documents showing title or possession of such goods; goods receipt, railway receipt etc. by which such goods were received into or as the case may be dispatched out of local area or transported; and payment of sales tax (including purchase tax) or local area development tax in respect of such goods, wherever so claimed.

(2) The assessing authority may require the importer to produce before it any record, book of account, statement, list, declaration, certificate or other relevant document in any form maintained by him in the normal course of business or required to be maintained by him under the provisions of the Act and these Rules or any other law time being in force to satisfy itself about the genuineness and correctness of the lists specified under sub-rule (1) or the entries made therein. It may also call for any relevant evidence from any other person to inquire into the genuineness and correctness of such lists or the entries made therein.

**“Note.** Clause (b) of sub-rule (1) of rule 9 of the Haryana Local Area Development Tax Rules, 2000, was made to give effect to section 5 of the Haryana Ordinance No. 10 of 2000 which was repealed by the Haryana Act 13 of 2000 by substituting a new section 5 with effect

from 5<sup>th</sup> May, 2000. Consequently, the clause (b) of sub-rule (1) of rule 9 of the Haryana Local Area Development Tax Rules, 2000, stood repealed accordingly”.

**Instalments of payment of assessed tax etc. Section 9.**

**10. (1)** An assessee may, in order to make payment of arrears of tax, interest or penalty by instalment, apply to the authority specified under sub-rule (2), within fifteen days from the date of service of demand notice in Form DT-4.

(2) The authorities for the purpose of sub-rule(1) shall be:

(a) the Commissioner in case the payment of arrears by instalment exceeds rupees five lakh or the period within which arrears are to be paid by instalments exceeds twenty four months; and

(b) the Deputy Excise and Taxation Commissioner, incharge of district in all other cases.

(3) The authority specified under sub-rule (2) may relax the period specified in sub-rule(1) in case where it finds that the delay in filing the application for grant of instalments, has been for reasons beyond the control of the assessee.

(4) The granting of instalments under sub-rule (2), shall be subject to the following conditions, namely: -

(a) that the importer furnishes adequate security to the satisfaction of the authority concerned for payment of arrears by instalments;

(b) that the importer pays along with each permitted instalment interest chargeable under sub section (3) of section 9 of the Act in respect of the amount of arrears outstanding up to the date of payment;

(c) that the importer makes a declaration to the effect that no other application has been made to the authorities other than the authorities specified under sub-rule (2) for payment of arrears by instalments.

(5) The authority specified under sub-rule (2), to whom the application is made under sub-rule (1), may after making such inquiry as it deems fit, by an order in writing, subject to the conditions specified under sub-rule (4), permit an assessee to pay the arrears in such instalments and subject to such conditions, as may be specified in its order.

(6) If the importer contravenes any of the conditions specified in the order or in sub-rule(4) or commits any default in making payment in accordance with the provisions of these rules, the whole of the sum remaining unpaid on the date of such default shall become recoverable at once in lump-sum together with the interest and penalty, if any, levied in accordance with the provisions of the Act or the rules.

**Methods of payment of money under the Act or the rules. Section 9.**

**11. (1)** The tax or other miscellaneous amounts payable under the Act or these rules shall be paid by the importer –

(i) by remittance into the appropriate Government Treasury; or

(ii) by crossed demand draft or pay order in favour of the assessing authority; or

(iii) where the amount does not exceed five thousand rupees to the taxation inspector against a receipt in Form DT-6.

(2) Every payment made under the Act or under these rules into the Appropriate Government Treasury or the State Bank of India or the Reserve Bank of India, shall be accompanied by a challan in Form DT-7.

The challan Form may be obtained from any Government Treasury or from the office of any assessing authority.

**Nature of accounts to be maintained by importers. Section 13.**

12. (1) Every registered importer and every person liable to get himself registered under the Act shall keep and maintain a true and correct account of his daily transactions showing the value of goods entering into a local area.

(2) Every such importer or person shall keep separate purchase and sale account in respect of goods.

(3) Every such importer or person shall keep the current books of accounts at the place or places of business entered in the registration certificate. Every receipt and dispatch of goods shall be brought to account then and there.

(4) Every such importer or person shall maintain day to day stock account in respect of each goods and each such variety of goods which is taxable at different rates. The stock account shall contain particulars of purchase or receipt, use or consumption, sale or dispatch and balance stock of goods. The stock-account-book shall be page-numbered and indexed, and shall, if so required by a notice issued in this behalf, be produced before the assessing authority for authentication.

(5) Every importer shall maintain subsidiary accounts of stock for each branch, depot or godown. Every branch shall also maintain the stock accounts in respect of its own transactions in the form adopted for this purpose by its Head Office.

(6) The value of goods purchased, sold or consigned for which cash memorandum, bill of sale, purchase invoice or delivery note outward or inward, as the case may be, is required to be compulsorily issued, shall be of any amount not less than one hundred rupees. However, when the person purchasing the goods of any value not exceeding one hundred rupees demands the cash memorandum or bill of sale, as the case may be, the importer shall issue to him the cash memorandum or bill of sale.

**Fee for clarification Section 12(2).**

13. The fee payable for seeking a clarification under clause (b) of sub-section (2) of section 12 shall be one hundred rupees and shall be paid by way of crossed demand draft in favour of the Commissioner.

**Forms, registers, etc, to be written in ink. Section 13.**

14. (1) All entries in all forms, registers and other documents prescribed by the Act or these rules shall be made in ink or may be computer printed:

Provided that where more than one copy of form, declaration, return, register or other documents has to be filled or written at the same time, entries may be made by a ball point pen or typewriter or a computer.

(2) No entry in such forms, register and other documents shall be erased or overwritten. Incorrect entries shall be scored out under attestation and correct entry shall be recorded.

## ***PART IV***

### ***Miscellaneous***

**Distribution of receipts under the Act among the local bodies. Section 22.**

15. The Government may, while distributing the tax collected under the Act among local bodies in the State, take into consideration the recommendations, if any, of the State Finance Commission in this regard.

**Repeal and Savings.**

16. The Haryana Local Area Development Tax Rules, 2000, which are in force immediately before the commencement of these rules are hereby repealed.

Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.

**FORM DT-1**

**[See rule 3(1)]**

Application for the grant of a registration certificate as an importer under the Haryana  
Local Area Development Tax Act, 2000

To

The Assessing Authority,  
Circle  
District

I,..... son of .....carrying on business whose particulars are given below,  
hereby apply for registration under section 4 of the Haryana Local Area Development Tax Act, 2000.

1. Name and full postal address of the applicant (if there is a trade name, the trade name shall also be given).
2. Name and address of the Manager of the business, if a Manager has been so appointed.
3. Name and address and status of the person who signs this application (as regards status, state whether proprietor, manager, director, or partner, etc.).
4. Name and full postal address of the Head Office with particulars of building name and number, ward name and number, road name, street name etc. Give Telephone number, Fax number, e-mail address, Internet site address, if any
5. Name and full postal address of all the other places of business in the municipal area or elsewhere in the State with particulars of building name and number, ward name and number, road name, street name, etc., for each place of business (if the space in this column is found to be insufficient, additional sheet may be used and duly signed.)
6. Complete list of godowns in which the goods are stored and address of every such godown.
7. Date of commencement of business and nature of business.
8. Date on which applicant has become liable to pay tax for the first time
9. Particulars of Registration Certificate under the Haryana General Sales Tax Act, 1973, if any.

(i)	Registration Certificate No.....
(ii)	Date of validity.....
10. Estimated annual tax liability under the Act
11. The accounting year followed by the applicant.
12. Whether the applicant is a proprietor, firm, company, society, club, association of persons, Hindu undivided family, or trust, etc. (here give full description.)
13. The total value of purchases/stock receipts of goods in the year preceding that to which the application is submitted.

14. Actual value of purchases/stock receipts of goods in the year upto the date of submission of the application.
15. Amount of registration fee paid with particulars of Receipt No. and date.
16. Amount of fee paid for copies of certificate for the other places of business with particulars of receipts No. and date, challan No. and date, cheque No. and date/name of the Treasury/ Bank etc.
17. Name(s) and address(es) of the proprietors, partners, members, all persons having any interest in the business (additional sheets with the following columns shall be used, if necessary.)

Serial No. (1)	Name in full of each person (2)	Name of father (3)	Age (4)	Permanent address of each person (5)
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Present postal address of each person (6)	Extent of interest of each person in the business (7)	Signature of each person (8)	Name address and signature of witness attesting signature (9)
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**DECLARATION**

I, ..... son of ..... hereby declare that to the best of my knowledge and belief the information contained in this application given above are true and correct.

Place:	Signature .....
Date:	Full Name.....
	Address .....
	Status .....

(as given in Column 3)

(For official use by the assessing authority)

Date of receipt of application:  
 Nature of order passed by the assessing authority :  
 Date of order  
 Registration Certificate No., if issued:  
 Date of issue of registration certificate:

Signature of Assessing Authority  
with date

**FORM DT-2**  
**[See rule 3(3)]**  
**Certificate of registration**  
**Registration No.**

This is to certify that M/s  
whose place of business/Head Office is situated at  
has been granted a registration under section 4 of the Haryana Local Area Development Act, 2000, subject to the provisions of the said Act, the rules framed thereunder with following conditions :-

- (1) This certificate should be exhibited at a conspicuous place within the premises of the business.
  - (2) A correct account should be kept of the daily transactions at the place of business or additional business places.
  - (3) The registered importer shall afford all facilities for the checking of his stock and shall, at all reasonable times, produce for inspection accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purpose of the Act or these rules by any officer empowered in this behalf.
  - (4) The prescribed statements and returns should be sent to the assessing authority of the circle in the prescribed time.
  - (5) This registration certificate should not be transferred or sold nor should it be amended without the permission of the assessing authority which should be applied for and obtained.
  - (6) All corrections in this certificate should be made and attested by the assessing authority.
  - (7) The registered importer shall be responsible for all the acts of his manager, agent or servant.
2. The registered importer has additional places of business as noted below :-
- (a)
  - (b)
  - (c)
  - (d)
3. This Registration Certificate is valid from .....until cancelled.
4. The holder of this registration certificate shall be liable to pay tax with effect from .....(date) and shall file the tax returns and pay tax due according to such returns on quarterly basis so long as he remains liable to pay tax unless directed otherwise under the Act.

Date :

Seal

(Signed)  
Assessing Authority

**FORM DT-3**  
**[See rule 7(1)]**  
**Return of turnover and tax payable**  
**[To be submitted in duplicate]**

Return for the period from .....to.....

**Personal details**

Registration Certificate No.:

Name and full address of the importer:

***Computation of liability to pay tax for the return period***

**Goods**

1. Description of goods forming part of turnover (State the main five only)
  - (i)
  - (ii)
  - (iii)
  - (iv)
  - (v)

**Item**

**Amount (In Rs.)**

**Gross turnover**

- 2(a) Opening stock carried forward from the previous period (See 1st proviso to clause (f) of section 5 of the Act):
- (b) Aggregate of value of goods received on entry into a local area:  
[See clause (12) of section 2 of the Act]
3. Total of 2(a) and 2(b):

**Item**

**Amount (In Rs.)**

**Deductions [See Rule 9(1)]**

- 4(a) Value of goods specified in Schedule 'A' appended to the Act:
- (b) Value of goods which have, without use or consumption, been delivered outside the local area:
- (c) the value of goods which have been subjected to tax once under the Act, either as such or in some other form including goods in process or processed or manufactured:
- (d) the value of goods on which sales tax has been paid or has become payable to the State, whether in the same form or in some other form including goods in process or processed or manufactured:
- (e) the value of plant, machinery, equipment and tools, brought or received on lease:
- (f) the value of goods left as such or in different form including goods in process or processed or manufactured lying with him in the stock in the local area, except when the certificate of registration issued under the Act is cancelled:

- (g) the value of plant, machinery, equipment and tools capitalised:
- (h) the value of goods used or consumed by the textile industry, leather cloth manufacturing industry in the manufacture of textiles which form part of Additional Duties of Excise (Goods of Special Importance Act, 1957) subject to furnishing of following information: -
- i) description, quantity and value of goods on which exemption is claimed.
  - ii) description, quantity and value of goods manufactured with the use or consumption of goods mentioned in (i) above; and
  - iii) Additional Excise Duty paid, if any, on the manufactured goods.
- (i) Any other deduction claimed under the Act or the Rules (specify the deduction quoting the relevant provision of the Act or the Rules and attach details with the return):

5. Sum of 4(a) to 4(i):

**Taxable turnover**

6. Value of goods liable to tax  
(Item 3 minus item 5):

**Tax payable**

7. Taxable turnover multiplied by rate of tax applicable under the Act:

**Reduction of tax (See Notification No.S.O.118/H.A.13/ 2000/S.11/2000 dated 29.9.2000)**

Item	Amount (In Rs.)
8(a) Value of goods manufactured (which are not free from levy of sales tax) whose value is included in 8(c) and which have been sold-	
(i) inside the State:	
(ii) in the course of inter-State trade:	
in a manner so that sales tax is payable on those to the State	
(iii) in the course of export of goods out of India:	

(b) Sum of 8(a)(i) to 8(a)(iii):

(c) Aggregate of value of goods manufactured with the use or consumption of goods whose value is included in item 6;

9. Reduction of tax by formula:

$$\left[ \text{Item 6} \times \frac{\text{Item 8(b)}}{\text{Item 8(c)}} \times R \right], \text{ where R is rate of tax}$$

10. Net tax payable (Item 7 minus item 9):

**Payment of tax**

11.	Tax paid: Sr.No.	Date	Amount(In Rs.),TR No./DD No.	Name of Treasury
		1.		
		2.		
		3.		

12. Balance due, if any (Item 10 minus item 11):

**DECLARATION**

I, ..... do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete.

Place : Signature\_\_\_\_\_

Date : Full Name\_\_\_\_\_

Status\_\_\_\_\_

**FORM DT-4**

**[See rule 8(3) 10(1)]**

Notice of assessment and demand under section 6 of the Haryana Local Area Development Tax Act, 2000, and interest and penalties under the Act.

District  
Dated

No.....  
To

You are hereby informed that during the year ..... you have been assessed/ reassessed to tax /interest/penalty etc. as under: -

Value of goods determined as liable to tax:	Rs.
Tax and interest assessed: -	
A.Tax	Rs.
B.Interest	Rs.
C.Penalty imposed, if any	Rs.

Total (A, B and C)	Rs.
D.Less amount paid already	Rs.
E.Net amount due	Rs.

You are hereby directed to pay the sum of Rs. .... (in figure) rupees .....(in words), into appropriate treasury/State Bank of India or its subsidiary on or before (date). .... and furnish the receipt in proof of payment to this office on before (date)..... failing which the said sum shall be recoverable from you as an arrears of land revenue.

A challan in form DT-7 is enclosed for the purpose.

Signature  
(Assessing Authority)  
Date

Seal of Assessing Authority

District

**FORM DT-5**  
**[See rule 8(3)]**  
**Refund Adjustment Order**

Book No. ....

Voucher No. .... Refunds

To

.....

.....

1. Certified with reference to the assessment records of the importer (name) bearing registration No. of district for the periods from to that a refund of Rs. (in figures) rupees (in words) is due to (name) under the Haryana Local Area Development Tax Act, 2000.
2. Certified that the tax concerning which this refund is allowed has been credited into the treasury.
3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signatures.
4. This refund will be adjusted towards the amount of tax due from the said importer for the period from to or any subsequent month/quarter.
5. The importer shall attach this order with the return to be furnished by him for the month against which the adjustment is desired.

Signature

Assessing Authority,

District

Dated

Seal of Assessing Authority

**FORM DT-6**  
**[See rule 11(1) (iii)]**

**PART A**

To be issued to the person making payment for submission to the assessing authority in support of claim for adjustment, if any

Serial No. .... Receipt .....Book No. .... Date .....

1. Name of tax Collection Point/Place of checking .....
2. Name of owner/Incharge of Goods/Goods Carrier .....
3. Registration No. of the Goods Carrier .....
4. Amount paid (infigure and words) .....  
on account of

- (a) tax/security money under the Act.
  - (b) penalty/security money under Act.
- (Strike out which is not applicable)

5. Name and complete address of the owner/importer-----  
on whose behalf money is paid

6. Registration certificate number under the Haryana Local Area Development Tax Act, 2000, of the importer, if any .....

Signature of the person  
Making payment

Signature of the officer  
receiving payment

Designation.....

Part B : To be issued to the person making the payment for his record.

Part C : To be retained by the officer issuing the receipt.

Note: - Part B and Part C are similar to correspondence provisions of Part A hence not reproduced.

**FORM DT-7**  
**[See rule 11(2)]**  
**CHALLAN**  
**PART-A**  
**(To be retained in the Treasury)**

A

Treasur

Sub-Treasury Branch/Subsidiary of the State Bank of India.

Invoice of Tax etc. paid into and credited under the head of the account "0042-Taxes on Goods and Passengers(1) 106-Tax on entry of Goods into Local Area: (3)- Haryana Local Area Development Tax" under the Haryana Local Area Development Tax Act, 2000.

By whom tendered	Name, address of the person with R.C./licence No. on whose behalf money is paid.	Payment on account of Amount
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	Rs
tax according to the returns. ....	
(ii) tax assessed. ....	
(iii) interest. ....	
(iv) penalty. ....	
(v) composition. ....	
(vi) registration. ....	
(vii) licence fee. ....	
(viii) security. ....	
(ix) other fees. ....	
(x) Total. ....	

Dated the .....

Certified that all the particulars given above are correct.

\*"Development tax clerk ....."

\*"Receive and Grant Receipt

\*"Assessing Authority, ....."

..... District.

Amount received.....

.....  
Signature of importer or depositor

Treasury Accountant  
Treasury Officer  
Sub- Treasury Officer

Seal of assessing authority  
State Bank of India

Agent of the Branch/Subsidiary of the

Treasurer

Stamp of the Treasury/Bank

\*Not required to be signed by the Development Tax Clerk/assessing authority in case of voluntary payment by an importer or depositor.

Part B: To be returned to the Deputy Excise and Taxation Commissioner incharge of the District.

Part C: To be attached by the importer with the application/return.

Part D: To be retained by the importer.

Note: - Parts B, C and D of ST 7 are similar to Part A Hence not reproduced.

**FORM DT-8**  
**[See rule 5(1)(d)]**  
**Bond**

Know all men by these presents that I/we .....(Full Name and address) with registration certificate No., if any, .....am/are held and firmly bound to the Governor of Haryana (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the context, include his successor-in-office and assigns) in the sum of Rs. .... (Rupees .....) (hereinafter referred to as the said sum) to be paid to the Government on demand, for which payment will and truly to be made. I/we bind myself/ourselves/my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above bounden has been required by the assessing authority/appellate authority .....(Name of place) to furnish security for the said sum for the purpose of securing the payment of any amount payable by him/them under the Haryana Local Area Development Tax Act, 2000 (hereinafter referred to as the "Act") and to indemnify the Government against all losses, costs or expenses which the Government, may, in any way, suffer, sustain or pay by reason of the omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay the said sum in the manner prescribed under the Act;

Now, the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrator and legal representatives or any person acting under or for him/them pays the full amount due in the manner prescribed under the Act. Such demand to be in writing and to be served upon the above bounden, his/their heirs, executors, administrators and legal representatives or any other person acting under or for him/them in the manner prescribed under the Act and shall also at all times indemnify and save the Government from all and every loss, cost of expenses which have been or shall or may at any time hereafter during the period in which the above bounden is held liable to pay any sum due under the Act, be caused by reason of any person acting under or for him/them, then this obligation shall be void and be of no effect, otherwise the same shall be and remain in full force and effect and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability under the Act or the rules thereunder of the above bounden, this bound, shall remain with the aforesaid authority for recovering any sum that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred on insolvency of the above bounden his/their heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the Act or the rules made thereunder:

Provided always that without prejudice to any other right or remedy for recovering any sum due under the Act or loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as arrears of land revenue.

In witness whereof the said ..... (Full name) has hereunto set his/their hand(s) this  
day of ..... signed and delivered by the above named in the presence of witness:

- 1. .... Signature
- 2. .... Status

We (1)  
(2)

(Name and full address of the sureties) hereby declare ourselves to be sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to herein, we hereby bind ourselves jointly and severally to pay the Government the sum of Rs. .... (Rupees ..... ) in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the assessing authority to recover any sum payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure ;

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as arrears of land revenue ;

And we also agree that neither of us shall be at liberty to terminate this surety bond except upon giving to the assessing authority six calendar months notice in writing of our intention to do so and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the bounden until the expiration of the said period of six months.

Name, complete address and Signatures of Witnesses:

- 1. Signature  
Permanent Address .....
- 2. Signature  
Permanent Address .....

M.SHANKAR,

Financial Commissioner and Secretary to Government, Haryana,  
Prohibition Excise and Taxation Department.