

The Jammu and Kashmir Levy of Tolls Act 1995

**SRO 76** :- In exercise of the powers conferred by section 17 of the Jammu and Kashmir Levy of Tolls Act 1995 (Act No. VIII of 1995), the Government hereby make the following rules, namely:-

**CHAPTER – I**

1. **Short Title and Commencement** :- (1) These rules may be called the Jammu and Kashmir Levy of Tolls Rules, 1995.

(2) They shall come into force with immediate effect.

2. **Definition** :- (1) In these rules unless there is anything repugnant to the subject or context.

a) "Act" means the Jammu and Kashmir Levy of Toll Act, 1995 (1938 A.D).

b) "Commissioner", "Dy. Commissioner" and "Excise and Taxation Officer" shall have the same meanings as are assigned to them in the Jammu and Kashmir Excise Act, 1958.

c) "Inspector", "Sub-Inspector", "Guard" and "Armed Guard" shall mean the person appointed respectively as Inspector, Sub-Inspector or Guard and Armed Guard and posted for the time being at Toll Post.

d) "Guard" shall include a Head Excise Guard, and Head Armed Guard.

e) "Officer in charge" shall mean the senior most officer available at the Toll Post and includes Excise and Taxation Officer or such other officer as may for the time being is in the immediate charge of a Toll Post or Guarding Post ;

Provided that for purpose of section 8 and 13 of the Act, the Officer Incharge shall mean an officer not below the rank of Excise and Taxation Officer.

f) "Asserting Officer" shall mean the Officer Incharge and includes Excise and Taxation Officer, Inspectors and in absence of Inspectors such Sub-inspectors as may be authorised by the officer Incharge in writing in this behalf.

- g) "Guarding Post" shall mean any structure or place of shelter wherefrom it shall be ensured that vehicles, goods or animals do not cross clandestinely with the intention of evading payment of toll thereon.
- h) "Form" means a form appended to these rules.
- i) "Section" means a section of the Act.
- j) "State" means the State of Jammu and Kashmir.
- k) "Treasury" means a treasury or sub-treasury of the Government or any branch of the Jammu and Kashmir Bank Ltd. or any Scheduled/Nationalised bank as may be notified by the Government from time to time for deposit of toll collected by the Officer Incharge of a Toll Post.
- l) "Post" shall mean a house, shop, hut, tent, boat or other structure or place of shelter where vehicles, goods or animals crossing such place/barrier shall be assessed to Toll.
- m) "Toll Limits" shall mean an area not less than five hundred meters from entry and exit gates of a post.
- n) "Road" shall include a lane, a pony track, a ghat, a by-pass, a pathway and every other passage used by a man, animal, boat or vehicle.
- o) The words and expressions used in these rules but not defined shall have the same meanings as are assigned to them in the Act.

## **CHAPTER – II**

3. **Establishment of Toll Posts** :- (1) The Govt. may establish such number of Toll Posts on roads, bridges, lanes, pony tracks, Ghats, By-passes, pathways or other passages by whatever name they may be called, as may be required from time to time for recovery of Toll prescribed on vehicles, goods or animals crossing such roads, bridges, lanes, pony tracks, ghats, by-pass, pathways or the passages, as the case may be

(2) No vehicles, goods or animals on which Toll is chargeable shall be permitted to cross local area except through a road, bridge etc. on which a Toll Post stands established. If any person driving a vehicle or carrying goods or animals, attempts to cross Toll limits otherwise than by such a road bridge etc with the intention of evading Toll the person Incharge of the post or any other person deployed for the purpose shall cause him to be pronounced alongwith such vehicle or animals at the Toll Post for payment of Toll and fine if leviable under the Act.

### **CHAPTER – III**

#### **Procedure at a post**

4. The assessment and collection of Toll on vehicles, goods or animals that cross the toll post shall be made under the control and direction of the Officer Incharge.
5. At every post a copy of the latest Toll Tarrif as notified by the Government shall be displayed conspicuously for use by the General public.
6. Such Toll Posts where Additional or Special Toll on weight of goods or number of animals is chargeable shall be equipped with weighbridges, weighing machines, standard weights etc for proper assessment of Toll.
7. Except as provided under these rules no vehicles, goods or animals on which Toll is leviable shall be allowed to pass through the Toll Post either way without payment of Toll chargeable thereon unless payment of Toll thereon is exempted. The vehicles/goods or animals on which Toll is exempted shall be stopped at the post and subsequently assessed for exemption. The vehicles, goods or animals, thus assessed for exemption shall then be allowed to pass through the post either way on production of permit envisaging exemption.
8. All the persons driving vehicles or carrying goods or animals with a view to pass through the Toll Post/barrier shall stop at the post to enable assessment and recovery of Toll on vehicles, goods or animals as the case may be.
9. When any vehicle or goods or animals on which Toll is leviable arrive at the post the Assessing Officer shall order recovery of Toll as under :-
  - (a) (i) In such cases where only Basic Toll is leviable the Assessing Officer shall get the vehicle / passenger bus checked by the guards on duty in order to ascertain whether the vehicle is carrying any goods, animals, passengers or is plying empty. The guard on duty shall issue a slip duly signed by him in form (RT-I) accordingly. The

slip shall be produced before the Assessing Officer who after being satisfied shall order recovery of Toll at the rate applicable.

- (ii) In the case of light vehicles Toll receipt shall be issued by the sub-Inspector on duty after ascertaining the fact that it is carrying passengers only. Where the light vehicle is found loaded with trade goods / animals the matter shall be brought to the notice of the Assessing Officer who shall proceed as per rules.
- (b)
- (i) In such cases where Additional Toll, Special Toll etc is leviable on goods / animals in addition to basic Toll, the vehicles loaded with goods shall be subject to weighment at the weighbridge by the Assessing Officer personally. While the Officer Incharge cannot do the job personally on account of his other pre-occupations he may direct that same shall be done by an officer not below the rank of an Inspector.
  - (ii) At the weighbridge the driver of the vehicle or person incharge of goods / animals shall be asked to declare actual unladen weight of the vehicle, the nature, \*weight and value of goods / animals, number of challans / GRs etc. The Officer weighing the vehicle shall record the number of the vehicle, the name of the driver or person carrying the goods, the unladen weight of the vehicle, the total weight as recorded by the weighing machine, the \*nature of weight and value of goods, challan weight if any with number of challans / GRs etc. in a slip in Form No. (RT-2) and put his signature with date. This slip shall be in duplicate and serially machine numberd. The original copy shall go to the Assessing Officer and carbon copy shall be retained at the post for record. The details of weighment slip shall be separately recorded in register in form (RT-2A).

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\* Substituted vide SRO 72 of 5-3-2004.

- (iii) In order to ascertain the correctness of the declaration made by the driver / person carrying / incharge of the Goods / animals the officer weighing the vehicle may require the driver / person incharge of the goods / animals to produce any document etc substantiate his declaration, regarding unladen weight of the vehicle. He shall also require the production of any challans / bills invoices or any other documents to ascertain the correctness of his declaration regarding the weight or number of goods / animals as the case may be.
- (c) In the case of animals liable to levy of Toll the Assessing Officer shall satisfy himself regarding the number and variety of animals by counting them or by whatever means he deems fit. He shall require the person carrying such animals to produce any documents, challan, bills, invoices or any other papers pertaining to these animals. When such documents, challans, bills, invoices or other documents, challans, bills, invoices or other documents, challans, bills, invoices or other documents as discussed in sub-rule (b) are not forthcoming, the Assessing Officer shall require the driver/ persons carrying/ incharge of goods/ animals to declare in writing the unladen weight of the vehicle and nature/ weight of goods/ number and variety of animals, no. of challans/ GRs etc.
- (d) Upon production of such invoices, challans, bills or documents or the making of declaration and where necessary, the Assessing Officer may physically verify the vehicle, goods/ animals to ascertain the correctness of the statement made by the Driver/ person incharge of goods/ animals and proceed to assess toll leviable on such vehicle/ goods/ animals on challan weight/ or \*of the value thereof, as the case may be.
- (e) Where the Sales Tax Authorities observe that the challan weight as recorded in the Toll receipt is less than the actual weight as per challans presented at that post, it shall immediately be brought to the notice of Toll Officer for penal action against the concerned for suppression of weight on challan by whatsoever means.
- (f) Whosoever makes a wrong declaration regarding the unladen weight of a vehicle, \*weight and /or value of goods and /or the number of animals/birds carried or produce fake or false documents (by concealing the actual documents ) shall be liable to a fine as prescribed under the Act besides recover of Toll due.
- (g) \*\* Where the vehicle are loaded with goods beyond the capacity of the weigh bridge or where the vehicle on length, breadth and height

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\* Substituted vide SRO 72 of 5-3-2004.

\*\* Substituted vide SRO 188 Dated 27-4-2010

is such that it cannot be weighed at the weigh bridge, an officer not below the rank of Excise & Taxation Officer or Officer Incharge of the Toll Post may assess such vehicle manually as per challan weight and recover toll as per the said assessment.

10. Every Assessing Officer shall maintain an assessment Note Book at Toll Posts which shall be in form (RT-3). Assessment Note Books shall be securely bound and serially page marked. Each such note book shall contain 100 leaves.
11. Complete details including the number of vehicle, name of the driver/ person carrying/ incharge of goods/ animals, unladen weight of the vehicle, gross weight, as recorded on (RT-2), actual weight, challan weight, nature of goods/ number of animals as verified under rules 8 and 9 shall be recorded in the Assessment Note Book, Besides the rate of Toll Basic Additional Special etc. shall also be recorded in that book.
12. The assessment report as made under rule 10 of these rules shall be passed on to the Sub- Inspector through Excise Guard. The Sub-Inspector shall verify the amount of Toll recoverable as per assessment made in accordance with rule 11 and shall demand the amount of Toll so assessed/ calculated from the driver/ person incharge of goods/ animals and upon the tendering of the amount demanded issue a receipt (therein after called the permit) therefore in form (RT-4).
13. Every post shall maintain a General Register for Import and Export of goods vehicles animals etc in form (RT-5) in duplicate wherein double sides carbon shall be used. The register shall contain 100 leaves each in duplicate. Original copy shall be retained at the post for record whereas carbon copy shall be sent to Departmental Audit Office, Jammu/ Srinagar, as the case may be , for scrutiny thereof.
14. Detail about the number of vehicle, name of the driver/ person carrying/ incharge of goods/ animals/ mode of conveyance, weight number, nature of goods/ animals as verified under rule 10 and recorded in the Assessment Note Book under rule 12 shall simultaneously be recorded in the General register to be maintained under Rule 14. The name of the Assesing Officer shall be recorded against each entry in General Register and entry in the Assessment Note Book shall be crossed and number of permit issued shall be recorded in the said note book against the relevant entry.
15. The permit shall have a foil and counterfoil. Both the foil and counter foil shall be written in duplicate by using a double sided carbon. Each permit shall bear a printed machine number, the last

two digits viz the units and tens whereof shall correspond to the last two digits (units and tens) of the serial number entered in the register general.

16. Permits shall be in books consisting of 100 leaves each in duplicate. The delivery of these books shall be taken from the press and retained in the personal custody of the Dy. Excise Commissioner (Executive) of the province concerned. The officer incharge of a post shall from time to time , according to his requirements place a demand for the permit books with the Dy. Commissioner. Books shall be issued under the order of the concerned Dy. Commissioner and he as well as the officer Incharge of the post concerned making a requisition for permit books shall maintain proper account thereof in form (RT-6).
17. When permit books are issued by the concerned Dy. Commissioner , the Officer Incharge shall examine these himself or cause these to be examined by some responsible official and ensure that the books due contain 100 leaves in duplicate, that the machine numbers are correctly printed on each portion of the foil and the counter-foil and that there is no error in printing machine numbers etc.
18. At the close of a month the Officer Incharge of posts and the concerned Dy. Excise Commissioner shall in respect of the post of the province, as the case may be verify the stock of permit books in their custody and record the following verification certificate in the register referred to in rule 16.

“ Certified that the stock of permit books entered in the Register has been counted and found correct”.

When the Officer Incharge of a post is an officer than a gazetted officer, the immediate gazetted Officer Incharge shall also sign the certificate aforementioned.

19. No permit book which bears an error in printing or in machine number or any other defect shall be issued. All such books shall be destroyed by the concerned. Dy. Commissioner personally and he shall record a certificate in regard thereto in the Register referred to in rule 16.

20. Both the foils of the original permit shall be handed over to the person making the payment in token of money received one foil of which shall be detached by the Excise official at the exit gate after verification. Foil of carbon copy shall be sent to the audit office alongwith monthly returns (carbon copy of Register etc.) and counter-foil shall be retained at the Toll Post for reference and record.
21. Any officer of the Excise Department shall be competent to demand the permit from driver/ person carrying/ incharging the accompanying vehicle or goods/ animals etc. for ascertaining if the Toll has properly been paid.
22. The officer issuing a permit shall invariably record therein the time of issue of permit. The time shall also be recorded in the Register General against the relevant column.
23. Unused permits in form (RT-4) at the close of a financial year on 31<sup>st</sup> of March shall be cancelled. A rubber stamp with wording "cancelled" shall be affixed across the original foil, counterfoil, carbon copy foil and counter foil and shall be signed by the immediate gazetted officer.
24. In case of non-payment of Toll the officer Incharge shall proceed to collect the same in manner laid down under section 6 of the Act or any other Law for the time being in force.
25. If some vehicles/ goods / animals arrive at the post which are otherwise exempted from payment of toll, the person incharge of or accompanying such vehicle goods/ animals shall be asked to produce the exemption certificate issued by the competent authority.
26. If a dispute arises about the liability of toll the Officer Incharge shall on request order the amount of toll leviable at the prevalent rates to be kept in deposit and a receipt the reform shall be issued indicating therein the amount kept in deposit with the reasons for doing so.
27. The amount kept in deposit as per rule 26 shall be reflected in the cash deposit register to be maintained at each toll post in form (RT-7).

28. The amount kept in deposit as per rule 26 shall remain with the Officer Incharge Toll Post for fifteen days excluding the day on which it is kept in deposit. If the person keeping the amount in deposit produces the requisite documents to the satisfaction of the Officer Incharge and also receipt issued to him under rule 26 and submits an application requesting the officer Incharge to release the amount of Toll kept in deposit by him. The Officer Incharge shall issue order for release of the same after examining throughly all the papers put before him having satisfied himself about the genuineness of claim.
29. Every officer receiving money on account of toll or other charge shall be supplied with a cash book in which he shall place all the money received by him. Where a change of shift takes place and one officer succeeds another, the relieving officer shall at the time of taking over count the amount of cash in the box and after tallying it with the entries made in the register general record in the said register a receipt therefor in token of his having received the money from the relieved officer.
30. Money received during a day shall at the close of the day remain in double lock. At such posts where the officer incharge, is a person other than the Sub-Inspector, the key of one lock shall remain with the officer incharge and of the other with such-Sub-Inspector as the Officer Incharge, may authorise where the Sub-Inspector is incharge of the post the key of one lock shall remain with him and the other with the guard posted at the post.
31. As soon as a day closes, the totals of each column of the Register General shall be struck. The progressive total of each column upto the end of the day shall also be struck thereafter. The details of money remitted into the treasury and other details, if any, shall also be recorded in the register.
32. Daily income collected as per totals of register shall be carried over to an income register to be maintained at each Toll Post in form (RT-8).
33. Entries of import and export made in the register general shall also be totalled up commodity wise. This shall be done by means of carrying over the enteries to classification register to be maintained in form (RT-3).The daily totals of the classification

register shall then be posted in the Register General in the form of an abstract to be called classification statement at the end of each day enteries pertaining

to cash under proceeding rule. The enteries for a month appearing in the classification shall be totalled at the close of the month. These totals shall form the basis of the enteries in the Chief Article Statement which shall be maintained at each such post.

34. All the enteries referred to in rules 31 and 32 shall be attested by the Officer Incharge under his signatures at the close of each day. The Officer Incharge shall, where he is a person other than an Inspector or a Sub-Inspector, cause the Register General to be examined by Inspector with reference to the enteries made in the Assessment Note Book, the remittance book and other relevant register with a view to find out that the amount assessed has been fully accounted for. Where the Inspector or the Sub-Inspector is officer incharge he shall do the job personally.
35. At the close of a day all money received at a post during the day shall be entered in a cash book to be maintained in form (RT-10). The cash book shall be attested daily by the Officer Incharge.
36. All the money received at a post during a day except such amount as is required to be retained in deposit under these rules shall be remitted into the nearest Treasury/ Bank on the following working day. At all major posts where huge amount of cash is required to be remitted some responsible official shall be detained for carrying cash to the Treasury/ Bank and obtaining a receipt therefor. The Officer Incharge shall make proper arrangements for the escort of the person carrying the cash to the Treasury/ bank.
37. Money shall be remitted into the Treasury/ Bank under form (RT-11). The form shall be filled in duplicate and shall be signed by the Officer not below the rank of excise and taxation officer or the officer incharge at minor posts. All the four copies shall be sent to the Treasury/ Bank/ alongwith the cash. The officer carrying the cash to the treasury shall put his signatures against the relevant entry of the Register General maintained at the post in token of having received the cash for remittance into the treasury/ bank. On receipt of the money at the treasury/ bank two copies of the remittance challan shall be handed back to the remitter with the treasury officer/ Bank Managers signatures and seal affixed

thereon. The officer incharge shall carefully scrutinize the receipts and the Treasury Officers/ Bank Manager's signatures thereon and satisfy himself about the correctness and genuineness thereof. One copy of the Treasury/ Bank receipt shall be retained at the post for reference and record and the other shall be kept handy for submission to the Audit Officer alongwith monthly returns. The Treasury / Bank receipt No. and date of each remittance shall be recorded in the Register General and in the Cash Book against relevant entry.

38. Every post remitting money into a Treasury/ Bank shall also maintained a remittance register in form (RT-12). As and when money is remitted into a Treasury/ Bank, Entries shall also be made in this register regularly.
39. The advance deposit of Toll by Government, Semi-Government, Organisations except private organisations specially permitted by the Commissioner be allowed by the Officer Incharge, when the organisations making advance deposit by cheque or Draft affords credit receipt of the same to the relevant head of the account of the Toll Post.
40. On 1st day of the following month a remittance statement shall be prepared by the Officer Incharge of a post and sent to the Treasury Officer/ Bank Manager and have his verification certificate recorded thereon. This statement shall be annexed with the monthly returns to be sent to the audit office.
41. Whereever a cash book is to be written at a post, it shall contain entries in regard to all moneys received at the post whatever the source of receipt may be. Similar entries shall be made in respect of expenditure including payments into the treasury. Entry shall be made as and when a transaction takes place. At the close of the day the totals of receipt and expenditure sides shall be struck and the cash balance in hand worked out. The Officer Incharge shall attest the entries in the cash book daily. Any other register required to be maintained and written up under the provisions of the J&K, Financial Code or any other law for the time being in force shall also be maintained and written up regularly.
42. For the purpose of these rules and for maintenance of accounts of toll money a day shall unless otherwise specified elsewhere be deemed to start at 1 pm.
43. Procedure for assessment by computerized weightment system.

The following procedure shall be observed at the post where computerised weightment system is available :-

- (i) Every load carrier other than these belonging to Army, Para Military Force, whether empty or loaded shall necessarily pass through the electronic weighbridge.
- (ii) Before the vehicle mounts on the electronic weighbridge when not carrying goods which are exempted from Toll Tax, the driver of the vehicle should report to the Inspector in Computer Room and disclosed

the vehicle No : unladen weight of the vehicle and the nature of goods carried. He shall also produce the challan papers before the Inspector. There upon the Inspector shall prepare the data sheet of the vehicle as per the performa given in form (RT-13) for the import section and inform (RT-14) for the export section of the Toll Post.

- (iii) If the vehicle is not carrying any load, the similar procedure shall be followed. The actual unladen weight of empty vehicles shall be entered in a register as per Performa given in form (RT-15).
- (iv) If the vehicle is carrying any load which is exempt from payment of toll, either partly or fully, the driver shall report to the ETO or to the Inspector Incharge of the exemption and shall disclose the Registration NO: of the vehicle, the unladen weight, the nature of goods carried and shall also produce the challan papers and the exemption certificates.
- (v) The exemption certificate shall necessarily be signed by the person who is authorised to sign it and shall be complete in all respects.
- (vi) Thereupon the ETO or the Inspector Incharge of exemption shall prepare the data sheets as per the Performa given in form (RT-16) for import section and in form (RT-17) for the export section of the Toll Post.
- (vii) The data sheet shall form the basis of computerized assessment of Toll. Besides Chief Article Statement shall be prepared on the basis of nature and quantity of goods mentioned in the data sheet. As such proper care shall be taken for the preparation of the data sheets.
- (viii) The number and year of notification under which exemption has been granted by the Government in specific cases shall be mentioned in the relevant column of the data sheet.
- (ix) An exemption General Register shall be maintained as per the Performa given in form (RT-18). Every type of exemption shall be entered into this register. The serial No. of a particular exemption shall be mentioned in the Column Exemption Reference No. The remaining procedure being followed regarding industrial exemption shall continue.
- (x) The original copy of the data sheet as per the performa given in forms RT 13, 14, 16 & 17 as the case may be, shall be given to the Computer Operator for entering the data in the Computer. The carbon copy of the data sheet shall remain with the ETO or the Inspector concerned, till the booklet is utilised fully. Thereafter the carbon copy of the said booklet shall be kept in the custody of officer incharge of the Toll Post who shall subsequently forward the same to Dy. Commissioner (Accounts) for the purpose of auditing.

- (xi) The Computer Operator shall fully satisfy himself that the Electronic Weighbridge, the Digital Indicator, the interfacing of the electronic weighbridge with the computer, the hard disc and the software of the computer are in perfect working order. In case of any problem with the system he shall immediately report the matter to the officer incharge toll post who shall take necessary steps for repairing the system. In case of such like problems the computer operator shall make use of spare computer and the alternate weighbridge.
- (xii) The software to be used in the computer shall be approved by the Commissioner who shall ensure that the existing Toll Structure has been fully incorporated in the software and that there is no possibility of any evasion of Toll in the software.
- (xiii) The Computer Operator shall also be guided by the technical manual for computer operation issued by the Commissioner.
- (xiv) Only the pre-printed tickets issued by the Commissioner shall be used in the Computer.
- (xv) The pre-printed tickets shall remain in the custody of the officer incharge of the post who shall issue the same serially as per the printed serial numbers. The proper account of the said tickets received from the supplier, used in the computer and damaged at the time of use shall be maintained in a register as per the performa given in form (RT-19). The tickets damaged at the time of printing shall be handed over to the officer Incharge of the posts who shall enter the particulars in the register and shall make arrangement for destorying the tickets by burning on the close of the month and accordingly a certificate shall be recorded in the register.
- (xvi) Separate pre-printed tickets shall be used in the Import and Export section of the toll post.
- (xvii) A separate code with the running serial number shall be given in the ticket from the 1st of every year. This code number shall be released by the Commissioner or by the Officer Incharge of the post if so authorised by the Commissioner.
- (xviii) The unladen weight of the loads carrier registered in the State of J&K shall be entered into the memory of the computer. The monthly list of the unladen weights of such vehicles which are registered out side J&K state but which pass through the toll post shall be prepared at the end of every month and their unladen weight shall similarly be fed into the computer.
- (xix) The computer operator shall enter the information into the as per data sheet prepared by ETO / Inspector. Thereafter computer operator shall verify whether the computer has assessed and printed the data correctly

and put his signature on the 1<sup>st</sup> counterfoil of the ticket. The data sheet shall be retained in the custody of the Officer Incharge of the post and sent to audit alongwith the monthly returns.

- (xx) The computerised ticket alongwith all the counterfoil shall be handed over to the driver who shall present these to the assessing officer for verification and further orders whereafter the 1<sup>st</sup> three counterfoils shall be given to the Sub-Inspector Incharge of the cash counter and remit the necessary toll. The Sub-Inspector shall retain the 1<sup>st</sup> counterfoil with him and return the second and third counterfoil to the driver with the stamp "PAID" affixed on the face of both these two foils after recovering the amount indicated therein. He shall also put his signature on both the counterfoils.
- (xxi) The Sub-Inspector Incharge of cash counter shall maintain a cash register as per proforma given in form (RT-20) where printed ticket number, vehicle No. and amount of toll tax paid shall be entered. At the close of the day total amount of toll tax collected shall be compiled and this shall be cross checked with daily compilation report.
- (xxii) The driver shall produce the fourth counterfoil to the Sales Tax Check Post for further necessary action on their part. The second counterfoil shall be retained by the driver with himself as a token for payment of toll while the third counterfoil shall be handed over to the Guard at the exit gate of the toll post. The vehicle shall be allowed to cross the toll post only after the gate pass is handed over the Guard at the gate.
- (xxiii) The Guard shall retain the Gate Pass and shall also enter the ticket number of the Gate Pass in a register as per the proforma given in form (RT-21). If any vehicle forcibly passes through the exit gate without payment of toll, necessary entry shall be made in the register and the Guard shall immediately report the matter to the Incharge of the toll post who shall take necessary action under the Act. The daily register of the Guard shall be cross checked with daily compilation report and thereafter gatepasses may be destroyed under the order of Officer Incharge on the register.
- (xxiv) At the time of change of duty of the Guard the gate passes and the register shall be handed over to the next duty Guard duly accounted and entered in the register.
- (xxv) At the end of the days operation at the toll post daily compilation of toll tickets shall be made in the computer which shall indicate all the details of the toll tickets issued to the drivers. The daily schedule shall be compared with the data sheet by the concerned Inspectors and computer operators and both of them shall put their signatures on the schedule as a token of their verification and acceptance. Three copies of the daily schedule shall be prepared one of which shall be retained with the

remaining two forwarded to the post and the remaining two forwarded to the Commissioner and Dy. Commissioner (Accounts) respectively.

#### **CHAPTER-IV**

##### **Exemption on vehicles of persons residing within specified limits near Toll Posts.**

44. If any person who resides within the specific limits prescribed by the Government from time to time for a particular post and owns vehicles on which the Government has granted exemption, he shall apply to the officer incharge in form (RT-22) giving all the particulars required by such officer.
45. The officer incharge having satisfied himself after conducting such enquiry as he may deem fit register particulars of the applicant and his vehicle etc. in a register to be maintained at that post in form (RT-23).
46. He shall also issue a certificate in this behalf which shall be got renewed at the close of financial year otherwise its validity shall expire after 31<sup>st</sup> of March each year.
47. It shall be the responsibility of the owner of the vehicle availing such exemption to inform the Officer Incharge Toll Post well in time about the change of ownership of the vehicle or residence to a person / place not covered under such exemption. In such a case he shall surrender the certificate issued to him before the Toll Officer to avoid its misuse.
48. On receipt of the certificate surrendered as per rule 46, the Officer Incharge Toll Post shall make a note to this effect against the relevant entry in the register maintained under rule 45 and cancel this certificate under his own signature and keep it on record.
49. Whenever any vehicle arise at a post and exemption in toll is claimed as per proceeding rules, an exemption toll permit shall invariably be issued to him after proper scrutiny of the exemption certificate issued to him under rule 46 provided exemption is admissible as claimed. Where any violation is committed and exemption is denied normal toll shall be charged.
50. In such cases where time of crossing the Toll Post exceeds the maximum limits prescribed by the Government both ways toll i.e on import as well as export shall be charged at normal rates.

#### **OTHER EXEMPTIONS**

51. Whenever any vehicle/ goods / animals on which toll is exempt arrive at the Toll Post the person driving the vehicle or accompanying/ incharge of goods or animals shall be asked to produce certificate duly signed by not less than

gazetted officer of the department claiming exemption, full particular of the vehicle/ goods/ animals being imported or exported and the grounds for exemption in toll should be recorded in such certificate.

52. The Officer Incharge Toll Post shall examine or cause examination of the certificate so produce and after being satisfied on the physical verification certificate of the Inspector on duty about the genuineness of the exemption claimed, accept it.
53. In every such case where exemption is allowed a Toll permit shall be issued in form (RT-4) giving all the particulars of the vehicle, goods or animals so exempted and the grounds for allowing such exemption.

### **INDUSTRIAL EXEMPTIONS**

54. Register in form (RT-24) and (RT-25) shall be maintained at each Toll Post where exemption to Industrial Units is granted in respect of Toll.
55. Whenever any exemption under this head is claimed by an Industrial Unit and exemption certificate is produced at the Toll Post, the Officer Incharge Toll Post shall examine it or cause it to be examined thoroughly and ensure that it is complete in all respects and exemption on items being imported or exported as the case may be, has been authorised by the Industrial Department in the form of raw material or finished products. The exemption shall be allowed by an officer not below the rank of an ETO on the verification certificate in respect of the goods by the Inspector on duty.
56. Whenever any such exemption certificate is entertained for allowing exemption the ETO shall enter it or cause it to be entered in the register maintained under rule 48 and shall attest each entry under his signatures.
57. An exemption permit shall invariably be issued in form (RT-4) giving therein full of the unit, name of the commodity and quantity etc. allowed.
58. Check on misuse of exemption. :
  - (i) The Officer Incharge at a toll gate / station or any Officer not below the rank of Excise & Taxation Officer as may be authorised by the Commissioner in this behalf, shall have the powers to watch the movement of goods on which exemption has been granted in order to ensure that such goods actually reach the declared destination.
  - (ii) For purpose of sub-rule (i), the goods found to have been loaded at a place other than the declared premises or being transported to a place beyond the declared premises shall be liable to seizure by the officer concerned who shall proceed against the defaulter as if the offence was committed at the toll post itself. An order passed in this behalf shall be

communicated to the concerned Officer Incharge Toll Post, for recovery of toll due and (the concerned Industrial Unit shall not be entitled to claim further exemption for a period of any one year from the date of such violation).

- (iii) The Dy. Excise Commissioner (Executive) or any other Officer not below the rank of Excise and Taxation Officer duly authorised by the Commissioner shall have the power to enter and inspect any industrial unit / premises to verify and examine the books and account, stock of raw material / finished goods to ensure that the facility of toll exemption being availed of by the concerned Industrial Unit is not being misused. An Industrial Unit misusing toll exemption or claiming exemption on toll fraudulently shall, besides penal action warranted for evasion to toll, be debarred from claiming any further exemption of toll.
- (iv) Where misuse of industrial incentives comes to the notice of the Sales Tax Department the officer concerned of that Department shall immediately inform the concerned toll authorities about the facts of the case. Proceedings under section 8 and 13 of the Act shall be initiated against the defaulter besides any other action as envisaged in sub-rule (ii).
- (v) \* Where an industrial unit has availed exemption on import of raw material or export of finished goods and such raw material or finished goods have been rejected by the consignee, such consignment shall be liable to double the amount of toll leviable on such goods while crossing the toll post.

## **CHAPTER V**

### 59. **Registration of Agents :**

Any person desiring to work as an agent on behalf of a transport, industry, organisation etc. shall apply to the Officer Incharge of the toll post who will grant him written permission on form (RT-26) subject to the following conditions :-

- a) That the person applying for such permission shall produce a certificate of his character and antecedents from the concerned District Police Authorities;
- b) that he is a permanent resident of J&K State;
- b-i) that he is not a relative of an employee serving at Lakhanpur Toll Post.
- c) that he produces letter on authority with attestation of his specimen signatures from the Transport, Industrial Unit Holder etc. to complete the documentary formalities at the post as an agent yearly basis;
- d) \*\*that he deposits an amount of Rs. 50,000/- cash security with the Officer Incharge plus a fee of Rs. 10,000/-.

\* and \*\* Substituted vide SRO 188 Dated 27-4-2010

- e) that if he attempts to or abets in any act likely to cause any sort of injury to the govt. Revenue, working of the post or misbehaves with any officer / official of the post, his security shall be forfeited and his permission cancelled.
- f) The permission granted will be renewed after every year on payment of a renewal fee of \* Rs. 10,000/- on the same terms and conditions.
- g) While completing the documentary formalities the agent / transporter / carrier is required to make a declaration in form (RT-27).

60. Restriction on un-authorized representation :

No person, other than the owner of goods duly authorised representative or person incharge of vehicle shall appear before the Officer Incharge toll post or any purpose relating to the collection or exemption of toll.

61. Harrasment to drivers by agents:

Any agent who causes harrasment of any kind to transporters / carriers / drivers shall be disqualified for working as such for three months and in such cases the orders of the Officer Incharge on summary enquiry shall be final.

62. Submission of monthly return of accounts to the internal audit office.

At such intervals as the Commissioner may by order prescribe the Officer incharge of each post shall submit to the Officer Incharge audit the carbon copy of the entries of the Register General in form (RT-5) alongwith carbon copy of foils of permit in form (RT-4) as also one copy each of treasury / bank receipt, duly obtained from the treasury / bank under rules. Permits for exemption allowed shall also be forwarded alongwith these accounts. The exemption certificate (in original) on the basis of which exemption on account of Industrial Unit shall also be annexed with the returns of accounts covering the last day of the month. The Officer Incharge shall also enclose alongwith it the remittance statement duly verified and obtained under rule 40. He shall also record a certificate at the end of the entries of the last day of the month in the following manner :-

“Certificate that al the vehicles / carriers passing through the toll post have been assessed to tolls as per tariff and no money received as per assessment has remained un-accounted for”.

\* Substituted vide SRO 188 Dated 27-4-2010

63. The provisions regarding check on revenue and receipt contained in J&K Financial Code Volume I and any other law for the time being in force shall apply to the check of toll receipts by the Departmental Executive Agency and the Officer Incharge Internal Audit Office.
- a) Internal audit twice in a year during peak season shall undertake spot test cross checking of import / export vehicles simultaneously at toll stations of Lower Munda, Banihal, Manwal, Nagrota, Railway Station and Lakhanpur.
- b) Cross checking of vehicle accounts of toll stations with that of the accounts there of maintained at Sales Tax check posts shall also be carried once in a year as a test check by the Audit.

## **CHAPTER – VII**

### **Repayments and refunds**

64. Refund whatever determined payable or ordered to be paid shall be made by preparation of a refund bill in form (RT-28). If required deposits shall be released direct when applied within the prescribed time as per rule 26.

No claim for refund shall be entertained which is not applied for within a period of 90 days from the date of payment.

65. No claim for refund or repayment shall be entertained unless the original permit or receipt which was issued in token of receipt of money is tendered alongwith the application for refund / repayment.
66. In case the original receipt / permit is misplaced, lost or destroyed, the payer or his authorised representative may apply for issue of a certified copy thereof under the normal rules. The certified copies so issued may be attached or produced at the post for obtaining release of deposit.
67. In a case covered by rule 66 refund or repayment may be made provided:
- a) The applicant or his authorised representative gives in writing that he has not received the refund / repayment and that the original permit shall be treated as invalid if it is traced subsequently; and
- b) The officer Incharge satisfies himself after perusal of the concerned documents that such refund or repayment has not already been made.

67-A. In such cases where refund / repayment bill is prepared or is made a note shall be recorded in all the concerned documents under the signature of the Officer Incharge.

68. Bills for refund / repayment shall be prepared by the Officer Incharge if he is the Excise and Taxation Officer. If the Officer Incharge is not an ETO the bills be submitted to him for signatures.

69. After the ETO signs a bill, he shall with his report thereon pass it on to the Deputy Commissioner who after such examination as he deems proper, shall pass the papers to the Officer Incharge receipt Audit. If the Officer Incharge is Dy. Commissioner he shall send the bill to the Audit Officer directly.

The last mentioned officer shall scrutinize the claim and if he is satisfied that the refund / repayment is due, shall pass the claim and transmit it to the Commissioner for authorising payment.

70. The provisions of part (ii) Chapter-X and Part XI Chapter XIII Jammu and Kashmir Financial Code Vol. 1 shall apply to all cases of refund and repayment as the case may be in matters not otherwise specified in this chapter.
71. The Commissioner shall be competent to operate upon the toll revenue for the purpose of authorising refund / repayment under these rules.
72. In such cases where toll has been short-levied through inadvertance, error, collusion or mis-construction on the part of the Toll Officer or through mis-statement as to the quantity, number or description of the goods / animals or vehicles on the part of the owner or when such toll charged after having been levied has been owing to any such cases erroneously been refunded, the drivers / owner or the persons chargeable with toll or the charges so short-levied or to whom such refund has erroneously been made, shall pay the excess on demand being made within twelve months from the date of first assessment of the making of the refund.
73. A notice shall be served upon the person incharge of the vehicle, goods or animals as the case may be within twelve months by the Officer Incharge of the toll post giving reasonable time for payment or repayment of shortages as mentioned in rule 72.
74. The period mentioned in rule 73 for payment of shortages may be extended after 15 days in exceptional cases.
75. In cases where payment of shortages is not made within the specified period as laid down in rule 73 the toll officer may refuse to pass any goods / animals or vehicles belonging to such person untill the deficiency is paid or repaid, as the case may be, be

referred to the Magistrate in whose jurisdiction the toll post lies if payment is not made within 24 hours of detention of goods / animals or vehicles whichever is earlier.

## **CHAPTER - IX**

### **Offence and Penalties**

76. When a case of evasion of toll or an attempt to evade toll comes to the notice of the Officer Incharge he shall proceed as laid down in Section 8 and 13 of the Toll Act.
77. A register named (Khilafwarzi register) shall be maintained at each post in form (RT-29) it shall be written up regularly and each entry shall be attested by the Officer Incharge under his own signatures.

## **CHAPTER - X**

78. A list of all the goods, animals or vehicles detained at the post under these rules shall be prepared. The list shall be prepared under the supervision of the Officer Incharge in presence of :-
- a) The person from whom these have been seized and detained if he is present, and
  - b) Two respectable persons.

The list invariably shall be signed by the Officer Incharge and the persons here in above mentioned at the time it is made.

79. The Officer Incharge detaining or seizing goods / animals or vehicles may if he thinks necessary release these on a 'Supurdnama' subject to such terms and conditions as he may deem fit.
80. The provisions of Jammu and Kashmir Financial Code Vol - II and Chapter 5-3 Kashmir Book Financial Powers in regard to grant of rewards to official and non-official instrumental in detection or punishment of offences under the J&K Excise Act shall apply to cases of detection or punishment of offences under the J&K Levy of Tools Act and these rules.
81. Where an Officer is empowered under any other law for the time being in force to seize or detain goods, animals or vehicles he shall in respect of such goods, animals or vehicles act in keeping with the provisions of that law. The record of all goods, animals / vehicles seized or detained shall be maintained at each post keeping in view such rules instructions etc. as may be issued by the appropriate authority from time to time. Copies of all such laws rules, notifications and orders shall be kept handy at every post. Demurrage at the rates applicable from time to time for each day shall be charged in such cases where goods / animals / vehicles are detained at the post for want of import / export permits required under any of the provisions or on account of any fault on the part of the person carrying / incharge of such goods / animals, a receipt in form (RT-4) shall be issued in all such cases when any goods / animals / vehicles are detained or released in favour of the party.

**Superintendence & control**

82. The Excise Commissioner may issue instructions not inconsistent with these rules from time to time on any subject regarding administration of toll revenue.
83. Validation Clause : All Government Notifications, Executive Orders and circular instruction issued from time to time and forms introduced shall be deemed to have been issued under these rules.

By order of the Government of Jammu & Kashmir.