

**GOVERNMENT OF ¹[KHYBER PAKHTUNKHWA] EXCISE AND
TAXATION DEPARTMENT.**

NOTIFICATION

Peshawar, dated the 23rd April, 1974.

No. 17773.--- In exercise of the powers conferred by sub-section (1) of section 14 of the ²[Khyber Pakhtunkhwa] Finance Act, 1973 (³[Khyber Pakhtunkhwa] Act XII of 1973), the Government of the ⁴[Khyber Pakhtunkhwa] are pleased to make the following rules, namely:---

1. *Preamble.*--- (1) These rules may be called the ⁵[Khyber Pakhtunkhwa] Recovery of Rectified Spirit and Molasses Manufacturing Fee Rules, 1974.

(2) They shall come into force at once.

2. *Definitions.*--- In these rules unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say---

(a) “Act” means the ⁶[Khyber Pakhtunkhwa] Finance Act, 1973 (⁷[Khyber Pakhtunkhwa] Act XII of 1973).

(b) “Director” means the Director of Excise and Taxation, ⁸[Khyber Pakhtunkhwa];

(c) “Excise and Taxation Officer” means the Excise and Taxation Officer of the District in which the Distillery or Sugar Mill or its Head Office is situate;

(d) “Fee” means the fee payable under section 7 or 8 of the Act;

(e) “Form” means a form appended to these rules and includes a statement or communication on the plain paper containing the same particulars as are specified in the corresponding form;

(f) “Government” means the Government of ⁹[Khyber Pakhtunkhwa];

¹ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

² Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

³ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁵ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁶ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁷ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁸ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁹ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

- (g) “management” means the person or body under whose control a Distillery or Sugar Mill is functioning and includes the owner of such Distillery or Sugar Mill;
- (h) “return” means a return to be prepared and delivered under rule 3 of these rules;
- (i) “treasury” means a treasury or sub-treasury of a branch of a Bank in the ¹⁰[Khyber Pakhtunkhwa] authorised to receive payment on behalf of Government;
- (j) “week” means the week commencing from Monday and ending on Sunday next following.

3. *Submission of return.*---(1) The management of every Distillery and Sugar Mill to which the Act applies shall deliver to the Excise and Taxation Officer the return in Form ‘A’, specifying therein the quantity of rectified spirit or as the case may be, the molasses being manufactured by each such Distillery and Sugar Mill;

Provided that if there are in the Province more than one Distillery or Sugar Mill under the control of a management the quantity of rectified spirit or, as the case may be, the molasses to be shown in the return for the purpose of this rule shall be the aggregate quantity of rectified spirit or molasses, as the case may be, being manufactured by all such Distilleries or Sugar Mills.

- (2) The return shall be delivered within three days of the close of each week;

Provided that in respect of the period intervening between the date of commencement of the Act and the date of publication of these rules, the returns, if not already delivered, shall be furnished by the management within one month of the publication of these rules.

- (3) The return shall be accompanied by a treasury receipt representing payment of fee for the week to which the return relates.

- (4) The fee payable under the Act shall be paid on weekly basis.

4. *Determination of fee in case of failure by the management to furnish returns.*--- If the management fails or neglects to furnish the returns in respect of any week within the period specified in rule 3, the Excise and Taxation Officer shall, after making such inquiry as he deem fit to make, determine the quantity of rectified spirit or the molasses, as the case may be, manufactured during that week and the quantity so determined shall be final.

5. *Re-assessment of fee.* --- If at any time within two years following the assessment of fee, it is found that incorrect return was furnished or the quantity of rectified spirit or molasses manufactured was more than that on which the fee was assessed, the Excise and Taxation Officer

¹⁰ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

may revise and enhance the fee payable by the management and determine the additional fee payable;

Provided that no such enhance shall be made without giving the management an opportunity of being heard.

6. *Payment of fee.*---(1) The management liable to pay the fee shall, unless it has already paid the amount due, on receipt of a notice in Form 'B' from the Excise and Taxation Officer or on demand by an officer authorised in that behalf, pay it in such manner and within in such time as may be specified in the notice; Provided that no management shall be required to pay the fee within a period of less than 10 days from the date of service of the notice or making the demand.

(2) The notice under sub-rule (1) shall be accompanied by a treasury *challan* for payment.

7. *Recovery of fee in default of payment.*--- If any amount due on account of fee is not paid within the period specified in the notice served or the demand made under rule 6, it will be recovered as arrears of land revenue.

8. *Maintenance of register of management liable to pay fee.*--- (1) Every Excise and Taxation Officer shall cause to be maintained a register of managements liable to pay the fee. He shall be afforded all possible assistance in that behalf by the concerned officer of the Directorate of Industries, ¹¹[Khyber Pakhtunkhwa], or any other public authority specified by Government.

(2) The Excise and Taxation Officer may at his discretion arrange for such other inquiries or survey as he considers necessary to complete the register prescribed under sub-rule (1).

9. *Nomination of head office.*---(1) Where a management liable to pay the fee controls within the Province more than one Distillery or Sugar Mill (hereinafter referred to in this rule as branches), it shall nominate one such branch as the head officer for the purpose of these rules.

(2) The management shall intimate the nomination under sub-rule (1) to all Excise and Taxation Officers within whose jurisdiction such branches are situated together with the location thereof within a period of 15 days from the date of publication of these rules.

(3) In case the management fails to nominate one of the branches to be the head office, the Director may nominate one of such branches to be the head office.

(4) The return shall be submitted in respect of all the branches jointly by the head office to the Excise and Taxation Officer.

¹¹ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

10. *Power to enter and made inquiry.*--- Any officer of the Excise and Taxation Department (not below the rank of Sub-Inspector) having reasons to believe that the return furnished by a management is incorrect, may enter the premises of Distillery or Sugar Mill under the control of such management, or the place where the rectified spirit or molasses is stored after manufacture, during working hours and may require the management to produce such documents, records or stocks as he may deem fit for the purpose of inquiry.

11. *Power of the Excise and Taxation Officer.*--- Subject to the provisions of these rules, the Excise and Taxation Officer shall have the powers.---

- (a) to assess or determine the quantity of rectified spirit or molasses manufactured by a distillery or Sugar Mill for the purpose of these rules;
- (b) to assess and demand the fee;
- (c) to determine all questions whether the fee is reasonable, the management from whom it is recoverable and the amount so recoverable; and
- (d) to take any other measure incidental to the assessment or collection of the fee.

12. *Treasury head.*--- The fee shall be paid in a treasury under the head “VIII---Provincial Excise---F---Receipts from the Distilleries”.

Sd/- XXXX.
Secretary to Government of ¹²[Khyber Pakhtunkhwa],
Excise and Taxation Department.

¹² Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

FORM 'A'

(See rule 3).

1. Name and description of the management of a Distillery or Sugar Mill.
2. Postal address of the management.
3. Week to which the return relates.
4. Quantity of rectified spirit in gallons manufactured during the week.
5. Quantity of molasses in maunds manufactured during the week.
6. Amount of fee payable and reference of payment.
7. I/We hereby solemnly declare.---
 - (i) that the quantity of rectified spirit/molasses manufactured during the week under reference has been correctly stated;
 - (ii) that no information required for the assessment of fee payable by me/ us under the Act has been willfully suppressed; and
 - (iii) that all particulars given above are correct to the best of my knowledge and belief.

Signature of the management.

Dated

To

The Excise and Taxation Officer,

.....District.

FORM 'B'

(See rule 6).

OFFICE OF THE EXCISE AND TAXATION OFFICER,
.....DISTRICT.

No.....date.....

NOTICE.

To

.....
.....

WHEREAS you are liable to pay the fee under section 7/8 of the ¹³[Khyber Pakhtunkhwa] Finance Act, 1973;

AND WHEREAS you have not voluntarily deposited the fee;

NOW, THEREFORE, you are hereby called upon to deposit the fee covering the period from..... to and furnish the treasury receipt in token of your having deposited the fee within..... days of the receipt of this notice (the treasury *challan* is enclosed for your convenience).

2. Please take notice that in case you fail to deposit the fee as required, the same shall be recovered from you as arrears of land revenue.

Excise and Taxation Officer.

¹³ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.