

**The Jammu and Kashmir Motor Spirit ¹[and Diesel Oil]
(Taxation of Sales) Rules, Svt. 2005**

Annexure to Cabinet Order No. 324-C of 1949 dated 2nd May, 1949.— In exercise of the powers conferred by section 24 of the Jammu and Kashmir ²[Motor Spirit and Diesel Oil] (Taxation of Sales) Act, 2005, the Government is pleased to make the following rules :—

1. *Title and commencement.*— These rules shall be called the Jammu and Kashmir Motor Spirit ¹[and Diesel Oil] (Taxation of Sales) Rules, 2005. They shall come into force at once.

2. *Definitions.*— In the rules, unless there is anything repugnant in the subject or context,—

(a) “The Act” means the Jammu and Kashmir ²[Motor Spirit and Diesel Oil] (Taxation of Sales) Act, 2005;

³[(a-1) “Agent” means a person expressly or impliedly authorised by the dealer to act, appear before the authorities appointed under the Act and sign on his behalf any application or any other document presented to any such authority for the purpose of the Act or rules made thereunder and include his manager or any other regular employee;

(a-2) “Business” means the business of selling of Motor Spirit and Diesel Oil;

⁴[(aa-1) “Digital signature” means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of section 3 of the Information Technology Act, 2000;

(aa-2) “Digital signature certificate” means a digital signature certificate issued under subsection (4) of section 35 of the Information Technology Act, 2000;

1. Inserted by SRO-218 dated 9.4.1979.

2. Substituted for “Motor Spirit” by Act No. XXIV of 1962.

3. Sub-rules (a-1), (a-2), (a-3) and (a-4) inserted by SRO-218 dated 9.4.1979. 4.

Inserted by SRO 302 dated 03.10.2011 w.e.f. 1.4.2012 vide SRO 102 of 2012.

(aa-3) “Document” includes an electronic record as defined in clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000;]

(a-3) “Form” means a form appended to these rules;

(a-4) “Goods” means Motor Spirit and Diesel Oil];

(b) “Licence” means the licence granted under the provisions of the said Act ¹[in Form PI];

²[(b-1) “Notice” means a notice issued under the Act or the rules, in the form prescribed under these rules. Where such notice is issued electronically, bearing a serial number generated by the computer, the signature of the issuing authority shall not be required;]

³[(c) “Principal place of business” means the place of business of a dealer. If he has more than one such place in the ⁴[State], the place wherefrom he controls the business activities of all such places as specified in the licence;]

- 5[(c-1) Permanent Account Number (PAN)” means the Permanent Account Number (PAN) allotted under the Income Tax Act, 1961;
- (c-2) “Private Key” means the key of a key pair used to create a digital signature;
- (c-3) “Public Key” means the key of a pair used to verify a digital signature and listed in the digital signature certificate;
- (c-4) “Receipt” means an acknowledgement of receiving the documents. Where such receipt is issued electronically, bearing a serial number generated electronically, the signature of the person receiving the document shall not be required;]

1.Inserted by SRO-218 dated 9-4-1979.

2.Inserted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

3.Substituted by SRO 218 of 1979, dated 9.4.1979.

4.Now “Union territory of Jammu and Kashmir”.

5.Inserted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

1[(d) “Section” means a section of the Act];

2[(e) “Treasury” means a Treasury as defined in the Jammu and Kashmir General Sales Tax Rules, 1962.

3[(f) “Verify” in relation to a digital signature, electronic record or public key, with its grammatical variations and cognate expressions means to determine whether (a) the initial electronic record was affixed with the digital signature by the use of private key corresponding to the public key of the subscriber; (b) the initial electronic record is retained intact or has been altered since such electronic record was so affixed with the digital signature.

Explanation:—

For the purpose of this clause “subscriber” means a person in whose name the digital signature is issued.]

4[(g) “Website” means the website as may be notified by the Commissioner.]

3. *Superintendence and control of the administration under the Act.—*

— 5[(a) (i) Subject to the control of Government and unless the Government shall by notification otherwise direct, the 2[Commissioner] shall superintend the administration and the collection of tax leviable under the Act.

(ii) Subject to the general Control and superintendence of the 6[Commissioner] and unless the Government shall by notification otherwise direct, the Chief Petrol Taxation Officer, shall control all other officers empowered under the Act.

(b) The Petrol Taxation Officer is charged with the duty of carrying out the provisions of the Act, subject to the control, and directions of the

1.Substituted by SRO 218 of 1979, dated 9.4.1979.

2.Sub-rule (e) inserted *ibid*.

3.Inserted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

4.Inserted *ibid*.

5.Substituted by SRO 218 of 1979, dated 9.4.1979.

6.Substituted for “Revenue Minister” *ibid*.

¹[Commissioner], Chief Petrol Taxation Officer, and orders of the Government.]

²[4. *Application for Licence*.- (a) Application for grant of a licence as required by section 6 shall be made in Form P-I to the Petrol Taxation Officer having jurisdiction over the area in which the dealer has his principal place of business. ³[Such application shall be accompanied by the documents as may be notified by the Commissioner from time to time.]

(b) A fee of Rs 100/- shall be payable for grant of licence. It shall be paid in the form of Court Fee Stamps to be affixed on the said application.

⁴[5. *Issuance of License*.— (a) The License shall be issued by the Petrol Taxation Officer in Form P-I within 15 days from the receipt of application, provided the application is complete and in order.

(b) If the application is incomplete or not in order the dealer shall be afforded a reasonable opportunity to make up the deficiencies in the application.

(c) In case the dealer makes up the deficiencies within the period allowed, the license shall be issued, otherwise the application shall be rejected.

(d) The acknowledgement for application in Form P-I, the notice affording opportunity to the dealer to make up deficiencies in the application and the order of rejection shall be in the formats as may be prescribed by the Commissioner.

(e) The license shall be valid for the financial year in which it is issued. Additional copies of the license duly authenticated by the Petrol Taxation Officer and bearing the office seal shall be issued free of charge for each place of business of a dealer having more than one such places in the Union territory of Jammu and Kashmir.]

1.Substituted for “Revenue Minister” by SRO 218 of 1979, dated 9.4.1979.

2.Rules 4, 5, 6 and 7 substituted *ibid*.

3.Inserted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

4.Substituted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

6. ¹[(a) A dealer shall inform in writing the Petrol Taxation Officer about the change made in his business days from the date of any change in his business.]

²[(b)] The Petrol Taxation Officer, may on an application made in this behalf by the dealer amend the licence on any one of the following grounds:—

—

- (i) Change in the constitution of the firm.
- (ii) Change in the name of the firm of the business.
- (iii) Change in any place of business or addition of new place of business or closure of a place of business of a dealer having more than one such place.
- (iv) Any other changes other than Transfer of business and not inconsistent with the provisions of the Act and the rules.

(c) The Petrol Taxation Officer shall not make an amendment regarding the change of place of business or addition of a new place of business unless the dealer holds a Licence for the storage of dangerous petroleum under the Petroleum Act, 1934, in respect of such place.

Explanation.— ‘Change in the constitution of a firm’ means change by which one or more partners retire from or one or more new partners are admitted to the partnership or the shares of the parties in profit or loss, are changed without the firm being dissolved.

3[(d) The license in original shall accompany the application for amendment.

(e) If the Petrol Taxation Officer is satisfied that the application for amendment is complete and in order he may amend the license.

1.Inserted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

2.Renumbered from (a) to (b) by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

3.Inserted *ibid*.

(f) If the application is incomplete or not in order the dealer shall be afforded a reasonable opportunity to make up the deficiencies in the application.

(g) In case the dealer makes up the deficiencies within the period allowed, the license shall be amended, otherwise the application shall be rejected.

(h) The notice affording opportunity to the dealer to make up deficiencies in the application and the order of rejection shall be in the formats as may be prescribed by the Commissioner.]

7. (a) Application for renewal of license shall be made thirty days before the expiry of the period of its validity, in Form P-3. A fee of Rs 100/- shall be payable for its renewal. It shall be paid in the form of court fee stamps to be affixed on the said application.

(b) The licence shall be renewed by the Petrol Taxation Officer, only if the returns due up to the date of making the application for renewal and the tax or any other sum payable under the Act or rules on or before such date has been paid and application is also otherwise complete and in order.

1[(c) If the dealer does not apply for renewal of license within the prescribed period of 30 days or the application for renewal is incomplete or not in order, the Petrol Taxation Officer shall afford him an opportunity to apply for renewal of license or to make up the deficiencies as the case may be, within a period of 15 days.

(d) In case the dealer applies for renewal of license or makes up the deficiencies within the extended period of 15 days and the application is found in order the license shall be renewed, otherwise his license shall be suspended.]

8. *Refusal of licence.*— A Petrol Taxation Officer, refusing to grant, amend or renew a licence shall record his reasons for such refusal in writing and a copy of the order shall be given to 2[the dealer free of charge].

1.Inserted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012. 2.Substituted for the words “the applicant on payment of a fee of one rupee” by SRO-218 dated 9-4-1979.

1[9. *Suspension, cancellation and restoration of licence.*— (a) The Petrol Taxation Officer may, after giving the dealer an opportunity of being heard, suspend or cancel a license for the following reasons:-

(i) The dealer fails to apply for renewal of license.

- (ii) The dealer's license for storage of fuel under Petroleum Act, 1934 has been cancelled.
- (iii) Return for any period has not been filed and/or tax due thereon has not been deposited.
- (iv) The dealer breaches any of the conditions subject to which the license has been issued.]

²[10. *Transfer of Licence and Partnership*.— The licence shall be non-transferable. It shall cease to have effect from the date a firm is dissolved or in case the licence has been granted to an individual the date on which such individual transfers his business to any other person including a firm in which he may be a partner.]

11. *Procedure on death or disability of the retail dealer*.— If a retail dealer dies or becomes insolvent or physically or mentally incapable or incurs any legal disability, the person carrying on the business of such retail dealer shall not be liable to any penalty under section 10 of the Act, if he applies for a new licence in his own name within a period of 30 days from the date of the death or physical or mental incapability or legal disability of the former licensee.

³12. Deleted.

13. *Loss of licence*.— Where a licence granted under these rules is lost or accidentally destroyed, a duplicate copy may be granted on payment of a fee of one rupee.

14. *Production of licence on demand*.— (a) ⁴[The dealer or his agent] holding or acting under a licence granted under these rules, shall

1. Substituted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012. 2.

Substituted by SRO 218 of 1979, dated 9.4.1979.

3. Rule 12 deleted *ibid*.

4. Substituted *ibid*.

produce it, or an authenticated copy of it, at the place or places of business to which the licence applies, when called upon to do so by the officer duly empowered in this behalf.

(b) Copies of any licence, may for the purposes of sub-rule (a) be authenticated free of charge by the Petrol Taxation Officer of the area in which the licence was issued.

¹[15. (a) A dealer shall furnish a return of sale of goods in form P-4 for every month to the Petrol Taxation Officer on or before 21st day of next following month. ²[The return shall be accompanied by depot-wise details in Form P4A].

(b) The tax payable on the sales made in a month shall be paid in the Treasury against the challan in Form P-5 within fifteen days from the expiry of the said month. 4th foil of the receipted challan or any other proof for having made the payment shall be attached to the monthly return.

(c) The dealer may deposit the tax by a crossed cheque/ crossed bank draft alongwith a challan in Form P-5 duly filed in and signed by him in the office of Chief Petrol Taxation Officer who shall issue provisional receipt in Form P-6. The cheque/bank draft shall soon thereafter be deposited in the Treasury. The 3rd and 4th foils of the receipted challan obtained from the Treasury shall be delivered to the dealer, and the provisional receipt issued

earlier shall be surrendered by him and cancelled by the said authority under his signatures.

(d) On receipt of the return the Petrol Taxation Officer may examine the account books and other records of the dealer and make such other inquiries as he may consider necessary for the purpose of satisfaction that the return is correct and complete and the amount of tax and any other sum payable under the Act, has been paid. If the Officer is satisfied in respect of the correctness of the return and the dealer having paid the amount of tax or any other sum payable under the Act, he shall issue a certificate in Form P-7. Number and date of issue of certificate shall be recorded on the return.

1. Rule 15 substituted by SRO-218 dated 9-4-1979.
2. Inserted by SRO 220 of 2014, dated 15.07.2014.

Explanation.— The date of encashment of the cheque/bank draft shall be the date of payment.

¹[(e) Notwithstanding anything contained in this rule, any dealer or class of dealers as may be specified by the Commissioner by a notification, shall file the return electronically alongwith the proof of payment within the period prescribed in this rule.]

²[15-A. *Electronic payment.* —(1) Notwithstanding anything contained in rule 15, tax or any other sum payable under the Act may also be paid electronically.

(2) Where the payment of tax, demand or other sum has been made electronically, the authorised bank shall generate e-challan in Form P-5-A through a computer network. The authorised bank shall also forward a statement of such e-challans (called as e-payment scroll) daily in Form P-5-B to the authorities as may be notified by the Commissioner. The date of payment for the purpose of these rules shall be date of deposit generated on the e-challan in Form P-5-A. The date of payment for all accounting purposes shall be the date of generation of e-payments challan and the daily statement from bank shall mention this date.]

³[16. (a) If the dealer fails to furnish the return within the period specified in rule 15, the Petrol Taxation Officer shall require the dealer to produce account books and other relevant records and after examining them and making other enquiries, as he may consider necessary, make an assessment order determining the tax, interest, penalty or any other sum payable. A copy of the order so made shall be issued to the dealer free of charges and it shall be accompanied by a notice of demand in Form P-8 requiring the dealer to pay the amount due within 15 days from the date of issue of the said notice.

(b) If the dealer who has furnished the return fails to pay the tax, penalty, interest and any other sum due within the period specified in rule 15, the Petrol Taxation Officer shall issue a notice of demand in Form P-8 requiring the dealer to pay the amount due within 15 days from the date of issue of the said notice.

1. Inserted by SRO 220 of 2014, dated 15.07.2014.
2. Added by SRO 441 of 2013, dated 9-10-2013.
3. Rule substituted by SRO-218 dated 9-4-1979.

(c) Without prejudice to any other action that may be warranted under any other provision of law for the time being in force, if the dealer fails to pay

the tax, interest, penalty or any other sum due, the Petrol Taxation Officer may issue a recovery certificate in Form P-9 to the Collector concerned and on the receipt of such certificate the Collector shall proceed to recover the amount as arrears of land revenue including the amount due under section 9-A of the Act.

Explanation.— For the removal of doubt it is clarified that a dealer including a dealer to whom a notice of demand is issued under this rule shall be liable to pay in addition to the tax, amount payable under section 9-A.]

¹[16-A. The notice to be issued before imposing any penalty under section 9 of the Act shall be in Form P-9.]

²[17. *Maintenance of register, Inspection Note book and other record.*— (a) Every dealer shall maintain at each place of business a correct and up to date account of his stocks and daily sales in a register in Form P-10. All account books and others records including delivery challans, purchase invoices/bills, duplicate copies/counterfoils of sale memos and evidence of payment of tax shall be preserved by a dealer for a period of two financial years].

³(b) Deleted.

(c) Entries in the registers may be made in English or Urdu but only English numerals shall be used.

(d) Every dealer shall keep an inspection note book in which officers empowered under the Act may record their remarks.

¹[18. Dealer shall furnish true and correct information in his possession he may be required to furnish by the Petrol Taxation Officer under section 15 for the purposes of investigation.

1.Inserted by SRO 302, dated 03.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012. 2.The heading and sub-rule (a) substituted by SRO-218 dated 9-4-1979.

3.Sub-rule (b) deleted *ibid*.

1. Rules 18 and 18-A substituted by SRO-218 dated 9-4-1979.

18-A.Unless the dealer proves to the contrary, the Petrol Taxation Office may not ordinarily allow storage of stocks attributed to leakage, evaporation or variation in temperature at a proportion higher than that specified below:—

S.	Place	Motor Spirit	Diesel Oil
1.	Jammu Division excluding Banihal	1%	Nil
2.	Banihal	2%	0.5%
3.	Kashmir	2%	1%

¹[18-B. *Setting up of check posts and barriers.* —(i) When a check post is set up on a road or thorough fare under section 10-A, barriers may be erected across the road or thorough fare, as the case may be, in the form of a contrivance to enable any vehicle of conveyance being intercepted, detained and searched.

(ii) Every person transporting motor spirit or diesel oil shall stop at the check post or the road barrier and he shall, except for motor spirit and diesel oil normally required by a vehicle for consumption up to the place of

destination, produce, if so demanded by officer incharge of the check post, a bill of lading in triplicate in Form P-N, two copies of which shall be retained by the said authority and the 3rd copy returned with a dated stamp :

Provided that the authorised officer may compound the offences in manner laid down in rule 19 of the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Rules, 2005, read with section 19 of the Act.]

19. *Compounding of offences.* —(a) When an offence is compounded under section 19 of the Act, the Petrol Taxation Officer shall cause a notice in ²[Form P-11] appended to these rules to be issued and served on the offender, requiring him to make payment of the amount fixed

1. Rule 18-B inserted by SRO-554 dated 30th September, 1969.

2. Substituted for the words and letters “Form P-J appended to these rules” by SRO-218 dated 9th April, 1979.

as composition fee, within 10 days of the receipt of the said notice. If the said amount is not paid within the period specified, the offender shall be prosecuted for commission of an offence under the Act.

(b) A magistrate, while trying a person accused of an offence under the Act, may, with the approval of the Government, accept the amount fixed as composition fee even after the prosecution has started.

¹[19-A. Omitted.

20. ²[*Rectification of mistakes.* —(a) When tax less than the amount of tax due has been levied through inadvertence, error or misconstruction on the part of the Petrol Taxation Officer, or through misstatement as to the quantity of motor spirit sold, on the part of the retail dealer or, when any such tax, after having been levied, has been, owing to any such cause, erroneously refunded, the person chargeable with the tax not levied in full or the person to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made ³[before the end of one year from the last day of the financial year in which tax was under-charged or the refund was granted]].

⁴[(b) The Petrol Taxation Officer shall rectify any mistake apparent from an order passed by him or from any other record on his file on his own motion or at the instance of the dealer at any time before the end of the year, from the last day of the financial year in which the aforesaid order was passed or to which the aforesaid record pertains.

(c) No order under sub-rules (a) and (b) enhancing the demand or reducing the refund shall be made unless the dealer has been given a reasonable opportunity of being heard].

⁵[20A. (a) Application for refund under section 23-A shall be made by the dealer to the Petrol Taxation Officer and in the said application he shall specify the grounds on which refund is claimed, the number and date of the treasury receipt under which it was deposited and the month and the year in respect of which payment was made.

1. Rule 19-A omitted by SRO-218 dated 9-4-1979.

2. Heading of rule 20 substituted and existing rule 20 renumbered as sub-rule (a) *ibid.*

3. Substituted *ibid.*

4. Sub-rules (b) and (c) inserted *ibid.*

5. Rule 20-A inserted *ibid.*

(b) The Petrol Taxation Officer, after considering the claim on the basis of the assessment and other records shall make an order in writing accepting or rejecting the claim giving reasons thereof.

(c) The refund voucher, if the claim is accepted, shall be issued in Form P-12 provided that if the refund due exceeds Rupees one thousand the Petrol Taxation Officer shall before sanctioning the refund obtain prior approval of the Commissioner through Chief Petrol Taxation Officer. Immediately after the issue of refund voucher and advice in Form P-13 containing, inter alia, name and address of the refundee, number and date of refund voucher and the amount of refund, shall be forwarded to the Treasury Officer.

(d) The Petrol Taxation Officer may in lieu of issuing refunds voucher to a dealer from whom any amount of tax, interest, penalty or any other sum is recoverable pass an order of adjustment in Form P-14 and send the refund voucher to the treasury for credit to the appropriate head of account alongwith a challan in form P-15. A copy of the order of adjustment alongwith 4th foil of receipted challan shall be issued to the dealer.

(e) A register of refund shall be maintained in Form P-15.]

21. *Appeal and revisions.* —(a) Every appeal under sub-section (1) of section 22 of the Act shall be presented within one month from the date of the order appealed against and shall be accompanied by the order appealed against in original or by an authenticated copy of such order, unless the omission to produce such order or copy thereof is explained to the satisfaction of the appellate authority. The time spent in obtaining an authenticated copy of such order shall be excluded from the period of limitation prescribed above.

(b) The appeal may be sent by post, or may be presented to the officer concerned or to such other officer as he may appoint in this behalf by the party concerned or by a recognised agent or legal practitioner.

23. *Punishment for the breach of rules, for refusing, neglecting, or failing to furnish information and for furnishing false information.* —(a) Persons convicted of the breach of any of these rules render themselves liable to punishment of fine, under sub-section (3) of section 24 of the Act, which may extend to one hundred rupees, and where the breach is a continuing one with further fine which may extend to twenty rupees for every day after the first day during the breach has continued.

(b) Persons who are bound under these rules to furnish information by submitting returns and maintaining registers in the prescribed forms, preserving relevant records, or in any other manner, render themselves liable to punishment under ¹[section 176 of the Ranbir Penal Code], if they refuse, neglect or without lawful excuse, fail to furnish the required information in the prescribed manner.

(c) Persons who furnish information, which they know or have reasons to believe to be false, render themselves liable to punishment under ²[section 177 of the Ranbir Penal Code].

³[24. (a) Application for licence, renewal of licence, refund and the return shall be signed by the person or persons specified below:—

(i) In the case of individual, by the individual himself;

- (ii) In the case of a firm by any partner thereof;
- (iii) In the case of Hindu undivided family by the Karta thereof;
- (iv) In the case of a company by the Managing Director or any other Director thereof;
- (v) In the case of a Department of Government by the Head of the Department or any other officer competent to act on his behalf;
- (vi) In the case of local authority or any other person by the Principal Officer thereof.

(b) Notwithstanding anything contained in sub-rule (a) if any of the persons specified therein is not available in the State or he is not able to sign for any adequate reason, the application or the return may be signed by an agent of the dealer duly authorized in this behalf.]

1. Now "section 211 of the BNS, 2023".

2. Now "section 212 of the BNS, 2023".

3. Rules 24 substituted by SRO-218 dated 9-4-1979.

¹[25. If a dealer who holds a licence for the storage of dangerous petroleum under the Petroleum Act, 1934, has made an application for renewal of the said licence to the competent authority but such authority has not made an order on the application, the licence granted to the dealer under the aforesaid Act shall not be deemed to have been cancelled, suspended or not renewed under section 7(4) and the Petrol Taxation Officer shall not refuse to renew the licence provided that the dealer proves to the satisfaction of such officer that the delay in renewal of the licence under the aforesaid Act is not attributable to him.]

²[26. Any notice issued by any authority under the Act shall be delivered to the dealer or his agent at any place of his business or if the service in the manner is not possible it shall be affixed in a conspicuous place of his business or the last known place of business.]

³[27. *Dissolution of a firm or discontinuance of its business.*— If a firm has been dissolved or it has discontinued its business all the persons who were its partners at the time of its dissolution or discontinuance of business shall be jointly and severally liable for the amount of tax, interest, penalty or any other sum payable at the time of such dissolution or discontinuance and for any other such sum that may be payable in consequence of an order under rule 20: Provided that copies of the order under rule 20 and the notice of demand issued in consequence of such order are issued to all such persons who were partners of the firm at the time of its dissolution or discontinuance of its business.]

⁴[28. *Liability of Directors of a Private Limited Company.*— Notwithstanding anything contained in any other law for the time being in force, where any tax due from a Private Limited Company, whether existing or under liquidation or liquidated, cannot be recovered, every person who was director of that Company at any time during the year shall jointly and severally be liable for payment of such tax unless he proves to the satisfaction of the Petrol Taxation Officer that the non-recovery is not attributable to any gross negligence, misfeasance or breach of duty on his part in relation to the affairs of the Company.]

1. Rule 25 substituted by SRO-218 dated 9-4-1979.
2. Rule 26 substituted *ibid*.
3. Rule 27 substituted *ibid*.
4. Rule 28 substituted *ibid*.

¹[29. *Rounding of tax.*— The amount of tax or any other sum due under the provisions of the Act or rules shall be rounded off to the nearest multiple of 5.]



FORM P-1

**APPLICATION FOR GRANT OF LICENCE UNDER SECTION 6 OF
JAMMU AND KASHMIR MOTOR SPIRIT AND DIESEL OIL
(TAXATION OF SALES) ACT, SVT. 2005 [1948 A.D.]**

(See Rule 4-a)

To The Petrol Taxation Officer,
Jammu/Srinagar. RM.

I, _____ S/o _____ on
my behalf/on behalf of the dealer styled as
_____ apply for a licence under section 6 of
the J&K Motor Spirit and Diesel Oil (Taxation of Sales) Act, 2005 and
furnish the following particulars for this purpose:

2. Name and address of,—
 - i) The Principal Place of business _____
 - ii) Other place/places of business _____
3. Status or relationship of _____ of the person
who makes this application.
4. Name of the Manager of the Business,
if any.
5. Date of commencement of business.
6. Year adopted for maintenance of
accounts.
1. Rule 29 substituted by SRO-218 dated 9-4-1979.
7. Language and script in which accounts
are maintained.
8. Particulars of the dealer and the persons
having interest in the business:—

S. No.	Name and address of partners/members of HUF/Directors/ Members	Father's Name	Present home address.

Signatures.

9. Particulars of the licence/licenses granted under the Petroleum Act
of 1934:—

S. No.	Licence No. and date from which valid	Place of business to which pertains	Date of expiry of the licence

DECLARATION

I hereby declare that the above particulars are true and correct to the
best of my knowledge and belief.

Place: Signatures

Date:

Note:

- i) The application shall be signed by a person authorised to sign under rule 24 of the J&K Motor Spirit and Diesel Oil (Taxation of Sales) Rules.
- ii) Column 8 need not be filled in by a dealer being a Government Department/Office, local authority/Corporation or a Board constituted under a Central or State Act.
- iii) Fee of Rs.100 shall be paid in the form of court fee stamps to be affixed on this application.



FORM P-2*(See Rule 5)*

**LICENCE UNDER SECTION 6 OF THE JAMMU AND KASHMIR
MOTOR SPIRIT AND DIESEL OIL (TAXATION OF SALES) ACT,
SVT. 2005 [1948 A.D.]**

Office of the Petrol Taxation Officer,
Jammu/Srinagar

1. This Licence is granted to the dealer known as _____
having a place(s) of business at, —
 - i. Principal Place _____
 - ii. Other place/places _____
under section 6 of the J&K Motor Spirit and Diesel Oil (Taxation of Sales) Act, 2005 within the Union territory.
2. The dealer is liable to furnish a return of the sale of goods in form P-4 for each month for the sale of Motor Spirit and Diesel Oil to the Petrol Taxation Officer on or before 21st of the following month.
3. The dealer is liable to pay the tax in respect of each month within 15 days of the following month.
4. For failure to furnish the return and deposit the tax due within the prescribed period without a reasonable cause the dealer is liable to penalty under Section 9(c) of the Act.
5. For failure to pay the tax and any other sum payable under the Act the dealer is liable to pay in addition a sum equal to 2% of such amount for each month or part thereof.
6. This license is valid from _____ to 31st day of March,
_____ unless suspended or cancelled earlier.

Seal of Petrol Taxation Officer
Signature Petrol Taxation Officer.

Dated: _____ Note: _____

Srinagar/Jammu.

- i) This licence shall be displayed by the dealer at the business premises and it shall be produced for inspection on demand by any person exercising authority under the Act and the rules.
- ii) This licence is subject to amendment if required for any change as contemplated by Rule 6.

FORM P-3*(See Rule 7)***APPLICATION FOR RENEWAL OF LICENSE**

To

The Petrol Taxation Officer, Kashmir/Jammu
 Div. Div.
 Srinagar Jammu

Sir,

I, ... S/o on my behalf/ on
 behalf of the dealer styled as and holding license No.
 valid upto request for the renewal of the said
 license for the year ending

Signature of the applicant

Status

Place:

Dated:

Note:

1. This application shall be signed by a person authorised to sign under rule 24 of the rules. It shall ordinarily be submitted 30 days before the expiry of the license sought to be renewed.
2. The license shall not be renewed unless the returns due up to the date of making this application have been filed and any sum payable under the Act or the rules up to such date has been paid and the dealer holds a valid license for the storage of dangerous petroleum.
3. Fee of Rs.100/- shall be paid in the form of court fee stamps affixed to this application.

FORM P-5*[See rule 15]***CHALLAN FOR PAYMENT OF MONEY TO THE GOVERNMENT**

Government of Jammu & Kashmir

Commercial Taxes Department

Part "A"- To be retained in the Treasury

License Number (If Any): _____

Name of Dealer: _____

Address of Dealer: _____

Month & Year to which Pertains: _____

Amount Deposited in INR

1. Tax: _____

2. _____

Cess: _____ 3. Interest: _____

4. Penalty: _____

5. Other Sum: _____

(Please Specify Clearly): _____

Grand Total (In figures) Rupees _____

(In words) Rupees _____ Place: _____

Date: _____ Signature of the Depositor

For use by the Treasury

T.R. No. Dated.....

Received Rs. (in figures) (In words)

Cashier Accountant Treasury

1. Substituted by SRO 302, dated 3.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

Government of Jammu & Kashmir

Commercial Taxes Department

FORM P-5*[See rule 15]***CHALLAN FOR PAYMENT OF MONEY TO THE GOVERNMENT**

Part "B"- To Be Furnished to the Petrol Taxation Officer License Number

(If Any): _____

Name of Dealer: _____

Address of Dealer: _____

Month & Year to which Pertains: _____

Amount Deposited in INR

1. Tax: _____

2. Cess: _____

3. Interest: _____

4. Penalty: _____

5. Other Sum: _____

(Please Specify Clearly):

Place:

Date: _____ Signature of the Depositor

For use by the Treasury

T.R. No. Dated.....

Received Rs. (in figures) (In words)

Cashier Accountant Treasury

Government of Jammu & Kashmir

Commercial Taxes Department

FORM P-5*[See rule 15]***CHALLAN FOR PAYMENT OF MONEY TO THE GOVERNMENT**

Part "C"- To be retained in the Dealer

License Number (If Any): _____

Name of Dealer: _____

Address of Dealer: _____

Month & Year to which Pertains: _____

Amount Deposited in INR _____

1. Tax: _____

2. Cess: _____

3. Interest: _____

4. Penalty: _____

5. Other Sum: _____

(Please Specify Clearly):

Place: _____
 Date: _____ Signature of the Depositor
 For use by the Treasury
 T.R. No. Dated
 Received Rs. (in figures) (In words)
 Cashier Accountant Treasury
 Government of Jammu & Kashmir
 Commercial Taxes Department

FORM P-5*[See rule 15]***CHALLAN FOR PAYMENT OF MONEY TO THE GOVERNMENT**

Part "D"- To Be Delivered to Payer for Attachment With the Return

License Number (If Any): _____
 Name of Dealer: _____
 Address of Dealer: _____
 Month & Year to which Pertains: _____
 Amount Deposited in INR

1. Tax: _____
2. Cess: _____
3. Interest: _____
4. Penalty: _____
5. Other Sum: _____

(Please Specify Clearly):

Place: _____
 Date: _____ Signature of the Depositor
 For use by the Treasury

T.R. No. Dated.....
 Received Rs. (in figures) (In words)

Cashier Accountant Treasury
 Monthly MST Return (See Rule 15) Form-P 4
 Monthly Return of Sales of Motor Spirit Period from // to // and
 Diesel Oil to be furnished by a dealer
 to the Petrol Taxation Officer within 21
 days from the close of the month to which
 it relates

Circle

Please fill in Capital letters where applicable Date: // /20 and
 sign the declaration.

Part A - Dealer Information

Dealer Name	License Number

Part B -Filling Status

Whether Original or Revised Return ORIGINAL.... REVISED.....	If revised, original return acknowledgement number and date:	
---	--	--

	2.a Date: (Day/Month/Year) / /20	2.b Acknowledgement Number
--	-------------------------------------	-------------------------------

2. Reason for filing revised return:

Part C - Calculation of Tax Liability

S. No.	Particulars	Motor Spirit	Diesel Oil	
1.	Opening Stock in litres			
2.	Quantity received during			
3.	the month in litres			
4.	Total quantity for available			
5.	for disposal in litres (1+2)			
	Quantity sold during the			
	month in litres			
	Sales proceed received or			
	receivable for sales made			
	during the month in Rs.			
6.	Tax Due in Rs.			
7.	Cess Due in Rs.			
8.	Total Amount Due in Rs.			
9.	Total Amount Paid in Rs.			
	Name of Bank	T.R. Number/ CIN	Date	Amount in Rs.
10.	Shortage in litres due to leakage Evaporation or variation in temperature, if any			
11.	Closing Stock in litres			

Part D - Declaration

I, solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and that the particulars shown herein are truly stated and are in accordance with the provisions of the MST Act. (This return should be signed by an authorized person)

Name of Person Place Seal and Signature]

Designation Date:].

1[Form P-5-A

[See Rule 15-A]

E-CHALLAN

(For Payment of Money)

License Number (If any)

Name of dealer: _____
 Address of dealer/Registration No. of the dealer: _____
 Month & year to which pertains: _____ Tax
 period from _____ to _____ Amount
 deposited in Rs. _____ 1. Tax
 2. Cess
 3. Interest
 4. Penalty
 5. Other sum: (Please specify clearly)
 GRAND TOTAL (IN FIGURES): Rs.
 GRAND TOTAL (IN WORDS): Rupees

Challan Identification Number (CIN)	BSR Code	Date	Challan No.

Certified that all the particulars given above are correct.

Online payment through Internet Banking

<

<].

1. Added by SRO 441 of 2013, dated 9-10-2013.

1[[Form P-5-B

[See Rule 15-A]

Statement of Payment Made Electronically

Payment Date: _____

Scroll Date: _____

S. No.	Name of Depositor	License Number	Date of Deposit	Major Head	Sub-Major Head	Minor Head	Bank CIN	Amount in Rs.

Signature of Authorized Bank Officials
 Designation and Seal]

1. Added by SRO 441 of 2013, dated 9-10-2013.

FORM P-6

(See Rule 15)

PROVISIONAL RECEIPT FOR CHEQUE/BANK DRAFTS Book No.

..... Receipt No.

Dated.....

Deputy Sales Tax Commissioner,
Jammu/Srinagar.

Received from M/s _____

License No. _____ Rs. _____ (in figures) _____

(in words) by crossed cheque/bank draft on _____ Bank
_____.

Signature

Designation

Note:— On encashment of the cheque/bank draft this receipt shall
be surrendered by the dealer and a receipt in form P-B obtained in lieu thereof
which shall be treated as the valid proof of payment.



FORM P-7

(See Rule 15)

CERTIFICATE OF PAYMENT OF TAX

Book No. ----- Certificate No. _____

Dated _____

Certified that Shri/M/S _____ holding license No.
_____ has/ have furnished the return for the month of
_____ 20 _____.

It is further certified that tax of Rs. _____ as deter-mined
for the said month has been paid under T.R. No. _____ Dated
_____.

Signature

Petrol Taxation Officer.

Area _____.



FORM P-8*(See Rule 16)***OFFICE OF THE PETROL TAXATION OFFICER KASHMIR DIVISION SRINAGAR/JAMMU DIVISION JAMMU**

To

M/s _____

License No. _____

Please take notice that a sum of Rs. _____ particulars whereof are given below is due from/has been determined to be payable by you, under the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act and the rules framed thereunder:—

I, therefore request you to pay the above sum within 15 days from the date of issue of this notice failing which it will be recovered as arrears of land revenue as provided by Section 4 of the Act.

Particulars Of Demand

- a) Period of Renewal
- b) Tax
- c) Penalty
- d) Interest
- e) Any other sum
- f) Amount less already paid
- g) Balance Payable

Total Rs. _____ -

Place:

Dated:

Signature

Petrol Taxation Officer
Jammu/Srinagar

Note:— Non-payment of the above tax within the period allowed without sufficient cause shall render the dealer liable to penalty which may be equal to the amount of tax but not less than 20% thereof. Besides, he shall be liable to pay a sum equal to 2% of the above demand for each month of default or Part thereof.

[FORM P-9*[See Rule 16-A]***SHOW CAUSE NOTICE FOR PENALTY**

To

.....
.....

Whereas it appears from the records that you are liable to penalty under section 9 of the Jammu and Kashmir Motor Spirit and Diesel Oil [Taxation of Sales] Act, Svt. 2005 [1948 A.D.] for the default/offence; the particulars of which are given below; and

Whereas it is necessary to give you an opportunity of being heard before levy of such penalty.

I, therefore, require you to appear in person or through authorized representative before me on [date] at [time] and show cause as to why penalty under the aforesaid provisions is not levied.

In case you do not wish to appear in person or through your authorized representative you may send your objection to the proposed penalty in writing and such objections shall be considered before making an order.

If you fail to avail of this opportunity I shall make the order with-out any further notice to you.

Particulars of default/offence:-

.....

Signature and Designation
of the Authority

Place

Date: Office seal]

1. Substituted by SRO 302, dated 3.10.2011, w.e.f. 1.4.2012 vide SRO 102 of 2012.

