

APPENDICES

Appendix-I

Reference-Para 2.5 Acceptance of invalid, duplicate and defective statutory forms

Name of Unit	Year of assessment / Date of assessment	Gross Turnover of assesses	Differential amount of tax leviable on turnover of invalid form-'C'	Interest leviable under Section 19 (i) of HP VAT Act	Total	Reasons for rejection of the forms
AETC Baddi	2010 21.05.14	3982581967	341340	310619	651959	Three forms were duplicate portion of form-'C'.
	2010-11 24.03.15	3554272009	89223	81193	170416	Three forms were wrong addressed.
	2010-11 19.11.14	1469293577	345080	314023	659103	Three forms were duplicate portions.
Total	3 cases	9006147553	775643	705835	1481478	9 forms
AETC Nahan	2009-10 16.01.15	50266868	540365	516049	1056414	Three forms were wrong addressed.
	2006-07 26.03.15	14076449	385760	576711	962472	Nine forms were duplicate portion.
	2012-13 09.04.14	609713859	335935	139413	475348	Four forms were duplicate portion.
	2010-11 11.03.15	31853605	136069	105453	241522	One form was duplicate copy.
Total	4 cases	705910781	1398129	1337626	2735756	17 forms
AETC Nurpur	2010-11 28.08.14	182619688	667864	587721	1255585	One form was duplicate and Five forms were Counterfoils copies.
	2011-12 29.11.14	219299558	718266	502786	1221052	Two forms were duplicate portions.
	2011-12 29.11.14	114368275	61765	43236	105001	One form was duplicate portion.
	2011-12 15.07.14	18261319	16519	11564	28083	Four forms were duplicate portions.
Total	4 cases	534548840	1464414	1145307	2609721	13 Forms
AETC Shimla	2011-12 30.10.14	494191183	39065	26760	65825	Three forms were Photocopy portions.
Total	1 case	494191183	39065	26760	65825	3 Forms
AETC Solan	2012-13 16.04.14	592940915	390964	215030	605994	Four forms were wrong addressed.
	2009-10 31.12.14	359644498	433402	472408	905810	One form was duplicate portion.
Total	2 cases	952585413	824366	687438	1511804	5 forms
AETC Una	2008-09 28.10.14	14830495	25127	28519	53646	The five forms were wrong addressed
	2009-10 20.11.14	30305138	262914	251083	513997	The five forms were wrong addressed
Total	2 cases	45135633	288041	279602	567643	10 forms
Grand Total	16 cases	11738519404	4789659 ₹47.90 lakh	4182568 ₹41.83 lakh	8972227 ₹89.72 lakh	57 forms

Appendix-II

Reference-Para 4.3.1 Procedure for 'Grant of Government Land on Lease and realisation of lease money'

Maintenance of list of Government Land	⇒	As per Rule 9 of HPLRs, 1993 provides that a list of Government land excluding land acquired for public purposes, <i>Nazul</i> Land and encamping grounds in each District shall be maintained by the Collector and he shall send a report of the same to the State Government every year in the prescribed proforma/register.
Eligible person/institutions	⇒	Rule 6 of HPLRs, 1993 provides that Government land shall be leased out to the eligible persons/institutions out of (i) Government lands owned by the State Government outside the reserved and demarcated protected forest and outside such other areas as may be notified from time to time by the State Government in this behalf and (ii) lease may be granted to any person out of lands vested in the State Government under Section 3 of the of the Himachal Pradesh Village Common Lands Vesting and Utilization Act 1974 and Section 11 of the Himachal Pradesh Ceiling on land Holding Act 1972, in the interest of the development of the State on certain terms and conditions, if the State Government is satisfied that there are sufficient reasons to do so.
Purposes for which Government land can be granted on lease	⇒	Rule 4 of HPLRs, 1993 provides that Government land can be granted on lease for establishment of petrol pumps; Educational Institutions and their expansion; Ex-serviceman, widows of freedom fighters, IRDP persons; society registered under Societies Registration Act, 1860 for literary, scientific and charitable purposes for development of state in the public interest.
Sanction of Land to be granted on lease	⇒	Rule 7 of HPLRs, 1993 provides that the lease shall be granted by the State Government for a period as it may deem fit. Provided that grant the lease of land in any case shall not be exceeding 99 years.
Assessment and levy of lease money	⇒	Rule 8 (1) of HPLRs, 1993 provides that lease amount for (fresh or renewal of existing lease) shall be charged from the eligible institutions/persons as the case may be per annum in the manner of 5/8/18 <i>per cent</i> of the highest market price of the leased out land or double the five years average market price of the land whichever is less.
Grant of Government Land on lump sum basis	⇒	Rule 8 (2) of HPLRs, 1993 provides that the competent authority may charge the latest highest market value or double the five years average market price of the land whichever is less of the demised land in lump sum basis and charge ₹1/- as token lease money per month for the period for which the land is granted on lease.
Terms of lease	⇒	Rule 15 of HPLRs, 1993 provides that in the absence of special orders fixing the term for any case or class of cases, the term of lease applied for under Rule 9 shall be fixed with reference to the purpose to which the land is to be applied, the time and capital required to bring it under cultivations and other like consideration.
Execution of lease and giving of possession of land	⇒	Rule 18 of HPLRs, 1993 and Rule 13 of 2013 provides that when a lease is sanctioned, the Collector shall execute and cause to execute a lease in Form-B within a period of six months from the date of sanction of lease by competent authority. Possession of the land shall not be given to the applicant until the lease deeds has been registered.
Rates and cesses	⇒	Rule 19 of HPLRs, 1993 provides that a lessee, shall, in every case covenant with Government to pay all rates and cesses chargeable on the land and also all charges (other than penalties) at any time liable under chapter-VIII of the Himachal Pradesh Land Revenue Act, 1954, in respect of the land leased to him.
Cancelation of the lease	⇒	Rule 20 of HPLRs, 1993 and Rule 15 of 2013 provides that if the applicant has fails to take possession of land within six months of the execution of lease, or if at any time he fails to comply with any conditions of the lease, the Collector may cancel the lease and report the fact to the competent authority.
Procedures on expiry of lease	⇒	Rule 25 of HPLRs, 1993 and 18 of 2013 provides that (i) On the expiry of the lease, the Government may resume the whole of the land, or any portion of it. (ii) Failing such resumption, the lessee may be entitled to a renewal of the lease for such term and on such condition as to the amount of land revenue and rent or lease money and other charges to be paid by him as the competent authority may determine.

Appendix-III

Reference - Para 5.6.3 Short realisation of SRT from the stage carriages of other States

Name of RTOs	Name of Route	Mileage covered in single trip in Kilometer	SRT required to be assessed Per month (in ₹)	SRT actually assessed by the RTO Per month (in ₹)	Amount of SRT assessed short (in ₹)	Total amount of SRT recoverable for the period 2013-14 and 2014-15
Mandi	CHD-Manali = 6 ST Delhi-Manali=2 ST	NH=236x8=1888 Sitting Capacity=52+2 Total Trip=8	240089	229916	10173	244152
	Ambala - Kullu =2ST	NH= 194x2= 388 Sitting Capacity=52+2 Total Trip=8	49340	48213	1127	27048
	Y/Nagar-Manali=2ST	NH=236x2=472 Sitting Capacity=52+2 Total Trip=8	60022	57988	2034	48816
	CHD-Manali=4RT Anantpur-N/Devi=2RT CHD-Guru Ka Lahore=2RT	NH=236x8=1888 RR=42 Sitting Capacity=52+2 Total Trip=8	242766	228705	14061	337464
Total	7 Routes		592217	564822	27395	657480
Solan	CHD-Shimla = 9RT	NH= 70x18=1260 RR=16x18=288	178596			
	CHD-Baddi= 4 RT	Sitting Capacity=52+2 Total Trip=18	8647			
	CHD=Nalagarh=2RT	NH=17x4=68				
Total	15 Routes		187233	79170	108063	2593512
G. Total	22 Routes		779450 ₹7.79 lakh	643992 ₹6.44 lakh	135458 ₹1.35 lakh	3250992 ₹32.51 lakh

