

# **THE SINDH GOVERNMENT GAZETTE**

**KARACHI AUGUST 28, 1980.**

## **THE SIND PADDY DEVELOPMENT FEE RULES, 1976.**

### **EXCISE AND TAXATION DEPARTMENT**

Karachi, the 30<sup>th</sup> March, 1976

No.11(28)/75-TAX/1406.— In exercise of the powers conferred by section 9 of the Sind Finance Act, 1975 (Sind Act, XV of 1975) the Government of Sind, are pleased to make the following rules for assessment and collection of paddy development fee:—

1. (1) These rules may be called the Sind Paddy Development Fee Rules, 1976.

(2) They shall come into force at once.

2. In these 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 Sind Finance Act, 1975;

(b) "Form" means a form appended to these rules;

(c) "Mill" means a rice husking mill and includes a rice husking factory;

(d) "Occupier" means incharge of the mill and includes owner, lessee or a firm having ultimate control of the affairs of the Mill;

(e) "Paddy" means rice in the husk;

(f) "Section" means a section of the Act.

3. For the purpose of sub-section (a) of Section 8, every occupier shall get the mill registered with the District Excise and Taxation Officer within whose jurisdiction such mill is situated.

4. (1) The occupier shall on behalf of Government collect the fee under section 8 on the paddy husked by the mill and credit it into Government treasury/sub treasury by the last day of the week in which the fee has been collected by him.

(2) For the purpose of recovery of fee under sub-rule (1), correctly the occupier shall: -

(a) Keep a true and daily account of paddy received and husked in a register in form PF-1.

(b) Maintain a receipt book in form PF-II showing the quantity of paddy brought for husking, name of the person bringing the paddy and the fees charged from him.

(3) The receipts in the receipt book shall be serially numbered and shall have two foils, one to be retained by the occupier for record and the other to be given duly signed and sealed to the person who brings paddy to the mill for husking.

(4) The receipts and register under sub-rule (2) for a month shall be produced within the first week of the next month before the concerned District Excise and Taxation Officer for certification and preserved for a period of five years from close of financial year to which such receipts and register relate.

5. (1) The occupier shall submit on every Monday and in case Monday is a holiday/closed day on subsequent day to the District Excise and Taxation Officer concerned a return in form PF-III showing the total quantity of paddy received in the preceding week; the amount of paddy development fee collected and the amount credited into the Government treasury/sub-treasury.

(2) On receipt of the return sub-rule (1), the District Excise and Taxation Officer concerned shall verify the correctness of the return, and in case the return is found to be incorrect or incomplete or where the return has not been filed the District Excise and Taxation Officer shall, after affording the occupier an opportunity of being heard proceed to determine by and order in writing the amount of fee recoverable by the occupier.

6. (1) All stocks of paddy, account books, registers, receipt book etc. maintained at the Mill shall be open to inspection by an officer of the Excise and Taxation Department not below the rank of a sub Inspector duly authorized by the District Excise and Taxation Officer in that behalf.

(2) The District Excise and Taxation Officer or an Inspector authorized by him in this behalf may at any time require the occupier to produce for inspection any record account books or other documents with a view to satisfying himself that the paddy development fee has been collected and credited to the Government treasury/sub-treasury/correctly.

**M.M. USMANI**  
**Secretary to Government of Sind,**  
**Excise and Taxation Department.**

FORM P.F. — I  
(See Rule (2) (a))

Name of the Mill \_\_\_\_\_

Name of the owner of the Mill \_\_\_\_\_

Name of the occupier of the Mill \_\_\_\_\_

S. No.	Date of Entry.	Name of the person with his address bringing the paddy within the Mill premises.	Total number of bags brought.	Actual weight of paddy brought.	Amount of paddy development fee recoverable.	Amount of paddy development fee actually recovered	Number and date of receipt issued in form FP-II	Amount of paddy development fee deposited by occupier into Govt. Treasury.	Number and date of Treasury Challan crediting the paddy development fee into Government Treasury.
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**FORM P.F. II**

**See Rule 4(2)(b)**

**Book No.**

**Serial No.**

**Dated.**\_\_\_\_\_

Received \_\_\_\_\_ bages of paddy weighting \_\_\_\_\_  
from Mr. \_\_\_\_\_ S/o. \_\_\_\_\_  
resident of \_\_\_\_\_  
for husking. The paddy development fee amounting to Rs.\_\_\_\_\_ (in words)  
leviable under Section 8 of the Sind Finance Act, 1975, has been recovered from the  
above named person on behalf of the Government for crediting into Government  
Treasury within the period specified in the Rules.

FORM P.F. — III

(See Rule (5)(1))

Report for the week ending \_\_\_\_\_

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S. No.	Name of the person with address from whom paddy development fee has been recovered during the week.	Total quantity of paddy.	Total amount of paddy development fee payable.	Total amount of paddy development fee actually recovered.	Total amount of paddy development fee actually credited into Government Treasury.	Number and date of Treasury Challan.
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