

CHAPTER-V

TAXES ON VEHICLES, GOODS AND PASSENGERS

5.1 Tax administration

The receipts from the Transport Department are regulated under the provisions of the Central and the State Motor Vehicle Acts and rules made thereunder and are under the administrative control of the Director Transport, who is assisted by a team of officers/staff in the performance of his duties relating to levy and collection of receipts from the Motor Vehicles. The receipts from the goods and passengers tax are regulated under the provisions of the Himachal Pradesh Passengers and Goods Taxation Act 1955, which are administered by the Excise and Taxation Commissioner of the state.

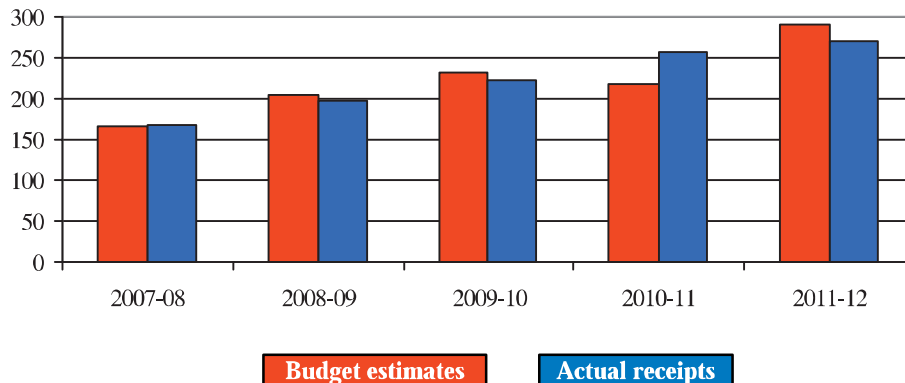
5.2 Trend of receipts

Budget estimates and actual receipts from taxes on motor vehicles, goods and passengers tax during the last five years 2007-08 to 2011-12 along with the total tax receipts during the same period is exhibited in the **Table 5.1** and **Graph 5.1** below.

Table 5.1
Trend of receipts

Year	Budget estimates	Actual receipts	Variation excess (+)/shortfall (-)	Percentage of variation	₹ in crore	
					Total tax receipts of the State	Percentage of actual receipts vis-à-vis total tax receipts
2007-08	166.35	168.84	2.49	2	1,958.18	9
2008-09	205.16	197.92	(-) 7.24	(-) 4	2,242.49	9
2009-10	232.52	222.71	(-) 9.81	(-) 4	2,574.52	9
2010-11	217.19	256.48	39.29	18	3,642.38	7
2011-12	290.44	270.39	(-) 20.05	(-) 7	4,107.92	7

Graph 5.1
Trend of receipts



It would be seen from the above that the variation between the actual receipts and the budget estimates prepared by the Department remained between (-) seven and two *per cent* except during 2010-11 when it rose to 18 *per cent*.

5.3 Cost of collection

The gross collection in respect of taxes on vehicles, goods and passengers revenue receipts, expenditure incurred on collection and percentage of such expenditure to gross collection during the years 2007-08 to 2011-12 along with the relevant all India average percentage of expenditure on collection to gross collection are given in **Table 5.2** below.

Table 5.2

Head of revenue	Year	Collection	Expenditure on collection	Percentage of expenditure to gross collection	₹ in crore)	
					All India average percentage of expenditure on collection for the preceding year	
Taxes on vehicles, goods and passengers	2007-08	168.84	2.73	1.62	2.47	
	2008-09	197.92	1.75	1.00	2.58	
	2009-10	222.71	2.53	1.14	2.93	
	2010-11	256.48	0.97	0.38	3.07	
	2011-12	270.39	26.83	9.92	3.71	

Source: Finance Accounts

The above table indicates that the percentage of expenditure on collection was always lower than the all India average percentage during the period 2007-08 to 2010-11 and in 2011-12 it was higher by 6.21 *per cent*. The reasons for the same were called for but no reply was received.

5.4 Impact of audit

During the last five years (including the current year's Report), audit has reported 40 audit observations with revenue implication of ₹ 107.81 crore. Of these, the Department/Government had accepted audit observations in 34 cases involving ₹ 46.18 crore and had since recovered ₹ 6.09 crore. The details are shown in the **Table 5.3** below.

Table 5.3

Year of Audit Report	₹ in crore)					
	Paragraphs included		Paragraphs accepted		Amount recovered	
	No.	Amount	No.	Amount	No.	Amount
2007-08	09	05.65	9	05.48	7	0.87
2008-09	10	06.62	6	03.67	6	0.97
2009-10	06	61.65	5	32.13	5	3.55
2010-11	08	11.81	8	02.98	5	0.16
2011-12	07	22.08	6	01.92	6	0.54
Total	40	107.81	34	46.18	29	6.09

This is indicative of the fact that the Department had not been able to enforce prompt recovery even in accepted cases.

The Government may ensure recovery against accepted cases in a time bound manner.

5.5 Results of audit

In 2011-12, test check of the records of 61 units relating to token tax, special road tax, registration fee, permit fee, driving license fee, conductor license fee, penalties and composite fee under the National Permit Scheme revealed under assessment of tax and other irregularities involving ₹ 24.40 crore in 289 cases, which fall under the following categories in the **Table 5.4** below.

Table 5.4

(₹ in crore)			
Sr. No.	Categories	Number of cases	Amount
1.	Non/short realisation of		
	<ul style="list-style-type: none"> • Token tax and composite fee • Passenger and goods tax 	129 17	3.43 0.48
2	Evasion of		
	<ul style="list-style-type: none"> • Token tax • Passenger and goods tax 	44 18	1.03 0.58
3.	Other irregularities		
	<ul style="list-style-type: none"> • Vehicles tax • Passenger and goods tax 	79 02	18.86 0.02
Total		289	24.40

During the course of the year, the Department accepted underassessment and other deficiencies of ₹ 2.53 crore in 125 cases, which were pointed out in earlier years. An amount of ₹ 52.68 lakh was realised in 69 cases during the year 2011-12.

A few illustrative cases involving ₹ 22.08 crore are discussed in the following paragraphs.

5.6 Audit observations

Scrutiny of the records in the offices of the Transport Department relating to revenue received from taxes on vehicles, goods and passengers revealed several cases of non-observance of the provisions of the Acts/Rules resulting in non/short levy of tax/penalty/token tax and other cases as mentioned in the succeeding paragraphs in this chapter. These cases are illustrative and are based on a test check carried out in audit. Audit points out such omission each year, however, not only do the irregularities persist but these also remain undetected till an audit is conducted. There is need for the Department to improve the internal control system including strengthening internal audit so that such omissions can be avoided, detected and corrected.

5.7 Non-observance of the provisions of the Acts/Rules

The Himachal Pradesh Motor Vehicles Taxation Act (HPMVT), 1972 and Rules provide for:

- (i) payment of motor vehicles tax/token tax by the owner of the vehicle at the prescribed rate;
- (ii) token tax to be paid in advance and within the prescribed period and

- (iii) payment of special road tax, permit renewal fees/registration fee at prescribed rate.

The Transport Department did not observe some of the provisions of the Act/Rules in cases as mentioned in the subsequent paragraphs for levy and collection of the tax. This resulted in non/short realisation of tax/permit renewal fee of ₹ 22.08 crore.

5.8 Non-recovery of Special road tax/penalty

Five RTOs¹

As per Transport Department's notification dated 26 July 2006, if Special Road Tax (SRT) is not paid on due dates, a penalty at the rate of 25 per cent per annum of the SRT shall be leviable which shall not exceed the amount of total SRT due.

Audit scrutiny of the SRT Registers of five RTOs (between October 2011 and February 2012) revealed that the SRT for the period from April 2010 to March 2011 aggregating ₹ 12.48 crore² was neither being demanded by the RTOs nor deposited by the Himachal Road Transport Corporation (HRTC) till March 2011. The delay in deposit of tax ranged between 13 months and 24 months. Minimum penalty of ₹ 4.80 crore was also leviable upto March 2012 which has not been levied.

After audit pointed out (October 2011 and February 2012), the Director (Transport) Shimla intimated in August 2012 that in case of RTO Dharamsala and RTO Mandi notices have been issued to HRTC to deposit the outstanding amount of SRT while remaining RTOs intimated that either notices will be issued to the defaulters to deposit the tax or action would be taken as per the provisions of the Act/Rules.

Audit reported the matter to the Department and to the Government between November 2011 and March 2012; no reply has been received (December 2012).

5.9 Non/short realisation of SRT by Private Stage Carriages (PSCs)

5.9.1 Non-payment of SRT by PSCs

As per the HPMVT (Amendment) Act, 1999, there shall be levied, charged and paid to the State Government, SRT on all transport vehicles used or kept for use in Himachal Pradesh and will be payable in advance on the 15th of every month. If the owner of a vehicle fails to pay the SRT due within the prescribed period, the taxation authority after giving opportunity of being heard, shall direct the owner to pay the penalty at the rate of 25 per cent per annum of the tax due. The rates of SRT are based on the classification of routes on which vehicles are plying such as national highways, state highways, rural roads and local buses/mini buses operating within a radius of 30 kilometers. The rates of SRT for the

¹ Dharamsala, Hamirpur, Mandi, Nahan and Shimla

² Dharamsala: ₹ 4.87 crore, Hamirpur: ₹ 97.62 lakh, Mandi: ₹ 2.76 crore Nahan: ₹ 93.67 lakh and Shimla: ₹ 2.94 crore

above routes are as 6.04 *paise*, 5.03 *paise* and 4.03 *paise* per seat per kilometer respectively effective from 1 April 2005.

Audit scrutiny between October and November 2011, of the SRT Registers of RTO Shimla revealed that in 22 cases out of 210 test checked cases, SRT amounting to ₹ 21.84 lakh for the period 2010-11 was not paid by the owners of the vehicles of PSCs. The RTOs neither initiated any action for the recovery of SRT dues nor issued any notices to the owners of the vehicles. Besides, penalty of ₹ 5.40 lakh at the prescribed rate was also leviable for non-payment of tax.

Audit reported the matter to the department and to the Government between November 2011 and December 2012; their reply has not been received (December 2012).

5.9.2 Short realisation of SRT by PSCs

Six RTOs³

Audit scrutiny between July 2011 and March 2012, of the SRT Registers of six RTOs further revealed that in 82 cases out of 1874 test checked cases the SRT was payable for the period 2009-10 and 2010-11 amounting to ₹ 124.26 lakh. Against this, the owners of the PSCs paid ₹ 75.12 lakh only. This resulted in short realisation of SRT of ₹ 49.14 lakh⁴. The RTOs neither initiated any action to recover the SRT from the defaulters nor issued any notices to the owners of the vehicles to deposit the tax.

On this being pointed out by audit (July 2011 and March 2012), the Director (Transport) Shimla intimated in August 2012 that ₹ 4.32 lakh had been recovered by the RTO Dharamsala from eight vehicles while RTO Mandi intimated in March 2012 that an amount of ₹ 52,292 had been recovered from the three vehicles and notices had been issued to the remaining defaulting owners of vehicles to deposit the outstanding amount of tax.

Audit reported the matter to the Department and the Government between September 2011 and April 2012. The reply has not been received (December 2012).

5.10 Non-realisation of token tax

36 Registering and Licensing Authorities (RLAs), seven RTOs and State Transport Authority (STA) Shimla

Under the Himachal Pradesh Motor Vehicles Taxation (HPMVT) Act, 1972, and rules made thereunder, token tax by vehicle owners is payable in advance quarterly or annually in the prescribed manner. As per Transport Department's notification dated 11 June 2007, token tax in the case of construction

³ Dharamsala, Hamirpur, Kullu, Mandi, Solan and Una

⁴ 2010-11: Dharamsala: 16 vehicles: ₹ 8.40 lakh, Hamirpur: 11 vehicles: ₹ 4.25 lakh, Kullu: 17 vehicles: ₹ 8.60 lakh, Mandi: five vehicles: ₹ 0.79 lakh, Solan: 28 vehicles: ₹ 19.51 lakh, and Una: five vehicles: ₹ 3.67 lakh and 2009-10: Dharamsala: two vehicles: ₹ 0.24 lakh and Solan: 28 vehicles: ₹ 3.68 lakh

equipments vehicles and crane mounted vehicles (based on the maximum prescribed mass) were leviable at the rate of ₹ 8,000 (light), ₹ 11,000 (medium) and ₹ 14,000 (heavy) per annum with effect from June 2007. If an owner of motor vehicle fails to pay the tax due within the prescribed period, the taxation authority after giving him an opportunity of being heard, shall direct him to pay in addition to tax, a penalty at the rate of 25 per cent per annum of the tax due.

Audit test checked between April 2011 and March 2012 the Token Tax Registers and data maintained in 'VAHAN' software of 36 RLAs⁵, seven RTOs⁶ and STA Shimla and noticed that out of 34,316 test checked vehicles, token tax amounting to ₹ 2.61 crore for 7,162 vehicles⁷ for the years 2008-09 to 2010-11, was not deposited by the vehicle owners. There was nothing on record to indicate that any initiative had been taken by the taxation authorities to recover tax from the defaulters. This resulted in non-recovery of token tax of ₹ 2.61 crore. Besides, penalty at the prescribed rate was also leviable for non-payment of tax.

After audit pointed out the cases between April 2011 and March 2012, the Director (Transport) intimated between October 2011 and September 2012 that nine RLAs and two RTOs, had recovered token tax of ₹ 16.52 lakh in respect of 431 vehicles⁸ and efforts were being made to recover the balance amount. The remaining taxation authorities intimated (between April 2011 and March 2012) that either notices will be issued to the defaulters to deposit the tax or action would be taken as per the provisions of the Act/ Rules.

The matter was reported to the Government between May 2011 and April 2012; their replies have not been received (December 2012).

5.11 Non-payment of Entry Tax

Four RLAs and two RTOs⁹

According to the Himachal Pradesh Tax on Entry of Goods into Local Area Act, 2010 and amendment made by the Excise and Taxation Department vide notification of October 2010 under section 4 (2) of the Act *ibid*, entry tax at the rate of five per cent shall be deposited by the owners of vehicle on the invoice

⁵ Anni, Arki, Baijnath, Barsar, Bilaspur, Chachayot at Gohar, Chamba, Chopal, Dehra, Dharamsala, Ghumarwin, Hamirpur, Jawali, Jogindernagar, Kandaghat, Kangra, Karsog, Kullu, Mandi, Nadaun, Nahan, Nalagarh, Nicahr, Palampur, Pangi, Paonta Sahib, Pooh, Rampur, Reckong-peo, Sarkaghat, Shimla (Rural), Shimla (Urban), Solan, Sundernagar, Theog and Una

⁶ Dharamsala, Hamirpur, Kullu, Mandi, Shimla, Solan and Una

⁷ Buses/stage carriages: 440 cases: ₹ 68.19 lakh; Construction equipment vehicles: 305 cases: ₹ 27.33 lakh; Goods carriers/other vehicles: 3,749 cases: ₹ 86.76 lakh; Tractors: 1,207 cases ₹ 21.05 lakh and Maxi/motor cabs: 1,461 cases: ₹ 57.49 lakh

⁸ RLAs Anni: 15 vehicles: ₹ 35,350, Arki: 65 Vehicle: ₹ 3.92 lakh, Bilaspur: one vehicle ₹ 8,000, Ghumarwin: eight vehicles: ₹ 35,500, Karsog: 14 vehicles: ₹ 56,000, Mandi: three vehicles: ₹ 24,000, Nalagarh: 65 vehicles: ₹ 3.68 lakh, Sarkaghat: four vehicles: ₹ 10,000, Sundernagar: 68 vehicles: ₹ 2.56 lakh, Una: 160 vehicles: ₹ 3.06 lakh, and RTOs Dharamsala: 10 vehicles: ₹ 88,750 and Mandi: 19 vehicles: ₹ 76,400

⁹ RLA Kandaghat, Kullu, Shimla (Urban), Una, RTO Kullu and Una

value of the motor vehicles purchased from any place outside the State for use in the State and register-able in Himachal Pradesh under the Motor Vehicle Act, 1988. Further provided that no Registering and Licensing Authority shall register such motor vehicle unless the person making application for registration furnishes proof of having deposited the tax payable under this section from the Assessing Authority.

Audit noticed between July 2011 and February 2012 from the registration files of the vehicles maintained in four RLAs and two RTOs, that entry tax amounting to ₹ 11.51 lakh for 73 vehicles¹⁰, for the period from October 2010 to March 2011 at the prescribed rate was not deposited by the owners of the vehicles with Excise and Taxation Department as no proof of having deposited the entry tax was found in the registration file of the vehicles. The concerned RLAs/RTOs had neither initiated any action for the recovery of entry tax due nor issued any notices to the owners of the vehicles. This resulted in non-recovery of tax of ₹ 11.51 lakh.

On this being pointed out by audit between July 2011 and February 2012, the Director (Transport) intimated in August 2012 that in respect of RLA Shimla and Una an amount of ₹ 2.01 lakh¹¹ had been recovered from 31 vehicles and notices have been issued to the remaining defaulting owners of vehicle to deposit the outstanding amount of tax.

Audit reported the matter to the Government between August 2011 and March 2012; their replies have not been received (December 2012).

5.12 Non-deposit of user charges

15 RLAs and RTO Shimla

The Government of Himachal Pradesh vide Notification dated 3 September 2005 accorded approval to the formation of e-Governance Societies one at the level of Directorate of Transport and one each at the district level for computerisation of all transport related activities in the offices of the RLAs. These e-Governance Societies have been functioning since September 2005 under the Chairmanship of the concerned Deputy Commissioner of the respective districts. The Societies collect user charges as approved by the Government and 25 *per cent* of these charges are required to be deposited in the Government account.

Audit noticed from the Service charges collection registers of 15 RLAs¹² and RTO Shimla between April 2011 and January 2012 that e-Governance Societies collected ₹ 92.90 lakh on account of user charges during 2009-10 and 2010-11. However, 25 *per cent* of receipts collected on account of user charges which

¹⁰ RLA Kandaghat: seven vehicles: ₹ 72,000, Kullu: seven: vehicles: ₹ 1.74 lakh, Shimla (Urban): 10 vehicles: ₹ 2.48 lakh, and Una: 29 vehicles: ₹ 1.66 lakh, RTO Kullu 10: vehicles: ₹ 1.93 lakh and Una: 10 vehicles: ₹ 2.98 lakh

¹¹ RLA Shimla: two vehicles: ₹ 34,756 and Una: 29 vehicles: ₹ 1.66 lakh

¹² Arki, Barsar, Bhoranj, Chamba, Chopal, Dehra, Hamirpur, Kandaghat, Kullu, Nadaun, Nahan, Nalagarh, Shimla (Rural), Solan and Theog

worked out to ₹ 23.23 lakh¹³ was not deposited in the Government account as required. Thus, ₹ 23.23 lakh remained out of the Government account, which also resulted in understatement of revenue to that extent. The schedule of periodical payment of 25 per cent of the user charges and interest/penalty to be levied in case of delayed payments etc. had not been prescribed by the Government.

After audit pointed this out, the Director Transport intimated between March 2012 and May 2012 that two RLAs¹⁴ deposited an amount of ₹ 3.45 lakh in the Government account. However, the remaining RLAs intimated that the matter was taken up with the Chairmen of e-Governance Societies to deposit the amount. Further reply had not been received (December 2012).

The matter was reported to the Government between May 2011 and March 2012; their reply have not been received (December 2012).

5.13 Passengers and Goods tax

The Himachal Pradesh Passengers and Goods Taxation (HPPGT) Act, 1955 and the rules made thereunder provide that the owners of contract carriages and goods carriers shall register their vehicles with the concerned Excise and Taxation Officers and pay passenger and goods tax at the prescribed rates either monthly or quarterly as may be opted by them.

5.14 Non-registration of Goods and Passenger vehicles with Excise and Taxation Authorities

Eight AETCs¹⁵

Under the Himachal Pradesh Passengers and Goods Taxation (HPPGT) Act and the rules made thereunder, owners of stage/ contract carriages and goods carriers are required to register their vehicles with the concerned excise and taxation offices and pay passenger tax and goods tax at the prescribed rates. Administrative instructions issued in December 1984 stipulate that the Excise and Taxation Department shall take suitable measures to ensure registration of all vehicles under the HPPGT Act and for that purpose maintain close co-ordination with the RLAs/RTOs. For failure to apply for registration, penalty not exceeding five times the amount of tax so assessed, subject to a minimum of ₹ 500 is also leviable.

Audit cross verified the registration records between August 2011 and March 2012 of four RLAs and eight RTOs with that of eight AETCs and noticed that

¹³ 2009-10: ₹ 3.56 lakh (Arki: ₹ 0.71 lakh, Barsar: ₹ 0.68 lakh; Bhoranj: ₹ 0.61 lakh; Kandaghat ₹ 0.25 lakh; Nadaun ₹ 0.77 lakh and Theog: ₹ 0.54 lakh)
2010-11 : ₹ 19.67 lakh (Arki: ₹ 1.40 lakh; Barsar: ₹ 0.76 lakh; Bhoranj: ₹ 0.74 lakh
Chamba: ₹ 1.10 lakh ; Chopal: ₹ 0.58 lakh; Dehra: ₹ 1.17 lakh; Hamirpur: ₹ 1.74 lakh
Kandaghat; ₹ 0.35 lakh ; Kullu: ₹ 0.80 lakh; Nadaun : ₹ 0.87 lakh; Nahan: ₹ 0.58
Nalagarh: ₹ 3.15 lakh; Shimla (Rural): ₹ 1.73 lakh, Solan: ₹ 1.72 : lakh, Theog: ₹ 0.61
lakh and RTO Shimla: ₹ 2.37 lakh)

¹⁴ Arki: ₹ 2.10 lakh and Bhoranj: ₹ 1.35 lakh

¹⁵ Baddi: 41 vehicles, Bilaspur: 178, Dharamsala: 60, Kullu: 145, Nahan: 211, Shimla: 392, Solan: 124 and Una: 307 vehicles

out of 5,535 test checked commercial vehicles, which were newly registered with the concerned RLAs and RTOs during 2009-10 and 2010-11, 1,458 vehicles¹⁶ were not found registered with the Excise and Taxation Department as required under the HPPGT Act. Audit noticed that there was no co-ordination between the concerned RLAs/RTOs and AETCs to ensure the registration of all the vehicles with them. As a result, tax amounting to ₹ 42.38 lakh¹⁷ for 2009-10 and 2010-11 was not realised from the owners of the vehicles. Besides, a minimum penalty of ₹ 7.73 lakh was also leviable.

On this was being pointed out by the audit between August 2011 and March 2012, the ETC Shimla intimated in October 2012 that an amount of ₹ 10.84 lakh (Passengers Tax: ₹ 4.25 lakh and Goods Tax: ₹ 6.59 lakh) had been recovered from the owners of 393 vehicles in seven districts¹⁸ and efforts were being made to recover the balance amount. Further report on recovery and reply of remaining amount had not been received (December 2012).

Audit reported the matter to the Government between September 2011 and April 2012. The reply has not been received (December 2012).

5.15 Non-realisation of Goods and Passenger tax

Eight AETCs and ETO Reckong-Peο

Under the Himachal Pradesh Passenger and Goods Taxation (HPPGT) Act and rules made thereunder, owners of vehicles are required to pay tax etc. at the prescribed rates either monthly or quarterly. However, if the owner of a vehicle fails to pay the tax due, the taxation authority may direct him to deposit the tax due alongwith a penalty not exceeding five times of the amount of tax so assessed subject to a minimum of ₹ 500.

Audit noticed between August 2011 and March 2012 from the demand and collection registers maintained in eight AETCs¹⁹ and ETO Reckong-Peο, that in 1,011 vehicles²⁰ out of 4,718 test checked vehicles, passenger and goods tax amounting to ₹52.50 lakh for the period from April 2009 to March 2011²¹ was not paid by the owners of the vehicles. The AAs did not issue demand notices

¹⁶ Passenger vehicles: 362 (2009-10: six vehicles also repeated in 2010-11) and Goods vehicles: 1,096: (2009-10: 81 vehicles also repeated in 2010-11)

¹⁷ Passenger vehicles: 362: ₹ 9.27 lakh (2009-10: six vehicles: ₹ 6,000 and 2010-11: 362 vehicles: ₹ 9.21 lakh) and Goods vehicles: 1,096: ₹ 33.11 lakh (2009-10: 81 vehicles: ₹ 1.28 lakh and 2010-11: 1,096 vehicles: ₹ 31.83 lakh)

¹⁸ Bilaspur: 46 vehicles: ₹ 1.96 lakh, Kangra at Dharamsala: seven vehicles: ₹ 0.33 lakh, Kullu: 117 vehicles: ₹ 1.84 lakh, Nahan: 67 vehicles: ₹ 1.40 lakh, Shimla: eight vehicles: ₹ 0.08 lakh, Solan: 50 vehicles: ₹ 2.97 lakh and Una: 98 vehicles: ₹ 2.26 lakh

¹⁹ Baddi: 43 vehicles, Bilaspur: 98 vehicles, Dharamsala: 65 vehicles, Kullu: 184 vehicles, Nahan: 61 vehicles, Shimla: 210 vehicles, Solan: 96 vehicles, Una: 106 vehicles and ETO Reckong-Peο: 148 vehicles

²⁰ Passenger vehicles: 381: ₹ 22.05 lakh and Goods vehicles: 630: ₹ 30.45 lakh

²¹ April 2009 to March 2010: 162 vehicles: ₹ 6.55 lakh and April 2010 to March 2011: 1,011 vehicles: ₹ 45.95 lakh (162 vehicles for 2009-10 also repeated in 2010-11)

to the owners of the vehicles. This resulted in non-realisation of tax of ₹ 52.50 lakh besides, minimum penalty of ₹ 5.87 lakh²² is also leviable on these cases.

On this being pointed out by the audit between August 2011 and March 2012, the ETC Shimla intimated in September 2012 that an amount of ₹ 16.35 lakh (Passengers Tax: ₹ 7.94 lakh and Goods Tax: ₹ 8.41 lakh) had been recovered from the owners of 378 vehicles in eight districts²³ and efforts were being made to recover the balance amount. Further report on recovery and reply of remaining AETCs had not been received (December 2012).

Audit reported the matter to the Government between September 2011 and April 2012; their replies have not been received (December 2012).

²² Minimum penalty on 162 vehicles for 2009-10: ₹ 0.81 lakh and on 1,011 vehicles for 2010-11: ₹ 5.06 lakh

²³ Bilaspur: 76 vehicles: ₹ 3.36 lakh, Kangra at Dharamsala: 15 vehicles: ₹ 0.94 lakh, Kullu: 142 vehicles: ₹ 5.37 lakh, Nahan: 18 vehicles: ₹ 1.02 lakh, Shimla: 32 vehicles: ₹ 1.10 lakh, Solan: 15 vehicles: ₹ 0.83 lakh, Una: 14 vehicles: ₹ 0.79 lakh and ETO Reckong-Peoo: 64 vehicles: ₹ 2.94 lakh