

**EXCISE DUTY ON MINERALS (LABOUR WELFARE)  
KHYBER PAKHTUNKHAWA PROVINCE RULES, 1969**

[No.Lab-v-2-1(58)/65— The 17th June, 1969. Rules framed under Section 11 of the Excise Duty on Minerals (Labour Welfare) Act, 1967 (VIII of 1967), read with Government of Pakistan, Ministry of Health, Labour and Social Welfare (Labour and Social Welfare Division) Notification No.SRO(K)68, dated the 10th July, 1968 by the Administrator of Martial Law, Zone 'A'].

**CHAPTER-I**

**PRELIMINARY**

2[1.Short title, extent and commencement] (1) These rules may be called the Excise Duty on Minerals (Labour Welfare) Khyber Pakhtunkhwa., Rules, 1969.

- (2) They shall extend to the whole of the Khyber Pakhtunkhwa.
- (3) 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. "the Act" means the Excise Duty on Minerals (Labour Welfare) Act, 1967 (VIII of 1967).
- b. "Chairman" means the Chairman of the Miners Welfare Board or Housing Board, as the case may be;
- c. "Form" means a form appended to these rules;
- d. "Commissioner" means the Mines Labour Welfare Commissioner, N.W.F.P. Province, appointed under Section 9;
- e. "Member" means a member of Miners Welfare Board or Housing Board, as the case may be;
- f. "Government" means the Government of Khyber Pakhtunkhwa.;
- g. "Mines" means a mine as defined in sub-section (6) of Section 3 of the Mines Act, 1923 (IV of 1923);
- h. "Owner" means owner of a mine, and includes a lessee or mortgagee in possession of such mine and any partner, Managing Director, Agent, Manager or any other person authorized to represent any mine in its transactions;
- i. "Section" means a section of the Act;
- j. "Treasury" means a Government Treasury or Sub-treasury.

**CHAPTER-II**

**MINERS WELFARE BOARD & SUB-COMMITTEES**

3. **Composition of the Miners Welfare Board.—**

(1) **The Miners Welfare Board shall be constituted as under:-**

(a) **Representing Government**

- (i) <sup>1</sup>[The Secretary to Government of Khyber Pakhtunkhwa, Mineral Development Department, who shall be the Chairman].
- (ii) The Commissioner, Who shall be the Vice-Chairman.
- (iii) <sup>2</sup>[The Chief Inspector of Mines, N.W.F.P].
- (iv) An official of the Finance Department, N.W.F.P.
- (v) An official of the Health Department, N.W.F.P.

1. Gazette of West Pakistan PI-I, dated 4th July 1969, P.966.

2. Rules, 1,2, & 3 Sub. For the original NWFP Government Notification No.SOL/1-25/89 dated 12th December, 1989.

3. Application of certain laws to PATA of NWFP. Through Provincially Administered Tribal Areas of North West Frontier Province (Application of Laws) Regulation, 1992 (Regulation No.1 of 1992) by Noti. No.F.9(II)/F.IV/91(Gaz. of Pak. Extr. Pt.I May 16 1992), certain laws are made applicable to all of PATA of NWFP.

**"3. Application of certain laws to PATA of NWFP:-**

The provisions of the Excise Duty on Minerals (Labour Welfare) (Amendment) Ordinance, 1979 (XXVIII of 1979) and the Federal Govt's Notification No.S.R.O. 607(I)79 and S.R.O.608(I)/79, dated the 8th July, 1979, shall apply to the Provincially Administered Tribal Areas of the North-West Frontier Province:

Provided that the duty of excise already levied and collected on minerals at the enhanced rate, shall, notwithstanding the aforesaid Ordinance and the Notifications being not extended to such areas at the time of levy and collection of such duty, be deemed to have been validly levied and collected and shall not be liable to be refunded."

1. In rule 3, sub rule 1(a)(i) and (iii) subs. for original, KPK Govt. Noti. No.SO-Admn(M&M)1-23/09 Vol-V dated 23rd September, 2010.

2. Subs. for original words, KPK Govt. Noti. No.SO-Admn(M&M)1-23/09 Vol-V dated 23rd September, 2010.

3. New sub-rule 3 added in rule 3 KPK Govt. Noti. No.SO-Admn(M&M)1-23/09 Vol-V dated 23rd September, 2010

**(b) Representing the Owners of Mines**

Four people nominated by the Government to represent owners of the mines.

**(c) Representing the Workmen**

Four persons nominated by the Government to represent the interest of the workmen employed in the Mining Industry.

(2) The Minister-in-Charge of the 2[Mineral Development Department], N.W.F.P. Province may attend any meeting of the Miners Welfare Board and when he so attends shall preside over the meeting.

(3) The non-official members of the Board shall be notified for a period of three years and in case of delay of such notification, the non-official members of the existing Board shall continue for a period of another one year.]

**4. Terms of Office**

(1) A member shall, unless he resigns his office or dies at an earlier date, hold office for a period of three years from the date of the publication of notification appointing him a member of the Miners Welfare Board and shall be eligible for renomination;

Provided that an outgoing member may continue in office until the appointment of his successor is notified.

(2) A member nominated to fill a casual vacancy shall hold office for as long as the member whose place he fills would have been entitled to hold office, if the vacancy had not occurred.

**5. Power to Co-opt Members**

(1) The Miners Welfare Board may, at any time and for such period as it thinks fit, co-opt any person or persons as members of the Miners Welfare Board or its Sub-committees.

(2) A member co-opted under sub-rule (1) shall exercise all the powers and functions of a member under these rules except that he shall not be entitled to vote on any question coming before the Miners Welfare Board or its Sub-committee as the case may be.

**6. Power to invite persons to attend meeting**

The Miners Welfare Board or its Chairman may at any time and for such meeting or meetings as is considered necessary invite any person or persons to attend the meeting of the Board. A person so invited shall exercise all the powers of a member under these rules, except that he shall not be entitled to vote on any question coming before the Board.

**7. Resignation**

A non-official nominated member may resign his office by letter addressed to the Chairman and the resignation shall take effect from the date of its acceptance or on the expiry of thirty days from the date of its receipt by the Chairman, whichever is earlier.

**8. Absence from Pakistan**

(1) If a non-official nominated member leave Pakistan, he shall intimate to the Chairman the date of his departure from and the date of his expected return to Pakistan, and if he intended to be absent from Pakistan for a period exceeding six months he shall tender his resignation.

(2) If any nominated member leaves Pakistan without taking action required by sub-rule (1), he shall be deemed to have resigned with effect from the date of his departure from Pakistan.

**9. Appointment of substitutes**

If a member is unable to attend a meeting of the Miners Welfare Board, he may, by notice in writing, signed by him and addressed to the Chairman before the sitting of the meeting nominate a substitute in his place to attend that meeting. Such a substitute shall have all the rights of a member in respect of that meeting.

## 10. Vacation of Office

A non-official member shall be deemed to have vacated his office—

- (a) if he becomes bankrupt or insolvent; or
- (b) if he is convicted of any offence which in the opinion of the Government involves moral turpitude; or
- (c) if he is absent from three consecutive meetings of the Miners Welfare Board without leave of absence from the Chairman or without appointing a substitute as provide under rule 9; or
- (d) if he ceases to represent the interest of owners of mines or workers, as the case may be.

## 11. Remuneration to Members.—

(1) A non-official member including a non-official members Cop-opt under rule 5 or invited to attend a meeting of the Board under rule 6 shall be entitled to the following allowances for attending each meeting of the Miners Welfare Board or its Sub-committees; provided that such non-official member is not resident at the place where the meeting is held:

### (i) Traveling Allowance

- (a) In respect of journey by air, actual fares paid;
- (b) In respect of journey by rail, the actual fare of AC class or 1st class whichever is available;
- (c) In respect of journey by road, where the journey is performed by road, mileage at rate admissible to the Government Servants of BPS-18 subject to production of certificate:

Provided that if the distance traveled by road exceeds 121 kilometers in a single journey, mileage allowance shall be payable only for the first 121 kilometers for each journey.

### (ii) Daily allowance

- (1) Rs.1000/- for each day of any meeting.
- (2) A non-official member who is a resident at the place where the meeting is held shall be entitled only to Rs.1000/- for one meeting day.
- (3) The allowances shall be admissible to a non-official member only on production of a certificate by him to the effect that he has not claimed or drawn any traveling allowance in respect of the journey or halts in question from any other source. The allowances may also be drawn in advance of the meeting of the Miners Welfare Board.]

## Procedure Relating To Meetings

### 12. Disposal of Business

(1) Every question which the Miners Welfare Board is required to take into consideration shall be considered either at its meeting or, if the Chairman so directs, by sending the necessary papers to every member for opinion;

Provided that the papers need not be sent to a member who is absent from Pakistan at that time.

(2) When a question is referred for opinion, any member may request that the question be considered at a meeting of the Miners Welfare Board and thereupon, the Chairman may, and, if the request is made by six or more members, shall direct that it be so considered.

(3) If not less than six members of the Miners Welfare Board request the Chairman to refer any matter to the Board, the Chairman shall refer that matter to it accordingly.

### 13. Time and Place of Meeting

The Miners Welfare Board Welfare Board shall meet at such places and times as may be appointed by the Chairman.

### 14. Notice of Meeting and List of Business

(1) Notice of not less than fifteen days from the date of posting shall be given to every member present in Pakistan of the time and place fixed for each ordinary meeting and each member shall be furnished with a list of business to be considered at that meeting.

Provided that when an emergent meeting is called by the Chairman, such notice shall not be necessary.

(2) No business which is not on the list shall be considered at a meeting without the permission of the Chairman.

**15. Presiding at Meetings.—**

The Chairman shall, save as provided in sub-rule (2) or rule 3, preside at every meeting of the Miners Welfare Board at which he is present. If the Chairman is absent from any meeting, the Vice-chairman shall preside at that meeting, and, if both the Chairman and Vice-chairman are absent the members present shall elect one from amongst themselves to preside over the meeting and the member so elected shall at the meeting exercise all the powers of the Chairman.

**16. Quorum.—**

No business shall be transacted at a meeting of the Miners Welfare Board, whether ordinary or emergent, unless at least four members empowered to vote are present.

Provided that if at any meeting less than four such members attend, the Chairman may adjourn the meeting to a date not less than seven days later informing the members present and notifying other members that he proposes to dispose of the adjourned meeting irrespective of there being a quorum and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of the members attending it.]

**17. Decision by Majority.—**

(1) Every question at a meeting of the Miners Welfare Board shall be decided by a majority of votes of the members present and voting on that question but the minority shall in all cases have the right of requiring their dissent to be noted.

(2) Every question referred to the members for opinion shall, unless the Chairman in pursuance of sub-rule (2) of rule 12 reserves it, for consideration at meeting, be decided in accordance with the opinion of the majority of recording opinions within the time allowed.

(3) In the case of equality of votes or opinion, the Chairman shall exercise an additional vote or opinion.

**18. Minutes of the Meetings.—**

(1) The proceedings of each meeting of the Miners Welfare Board shall be circulated to all members present in Pakistan and thereafter recorded in a minute book which shall be kept for permanent record.

(2) The record of the proceedings of each meeting shall be signed by the Chairman.

**Powers of the Chairman of the Miners Welfare Board**

**19. Staff of the Mines Labour Welfare Organization.—**

(1) Subject to budget provision and rule 20, the Chairman may appoint technical and secretariat staff to assist him in carrying of his duties; may fix the scale of establishment and the salaries and allowances of officers and servants employed by him and may require security to be taken from them in such instances and of such amount as he thinks fit;

Provided that:

- i. the salaries and allowances of the staff appointed by the Chairman under this rule shall be in accordance with the scale sanctioned by the Government for similar posts; and
- ii. the appointment of a person to any post in 2[BPS-11] and above shall require the previous sanction of the Government.

(2) All persons employed on a monthly basis and paid from the fund shall be deemed to be Government Servants and subject to the usual rules applicable to the Government Servants.

(3) The Chairman may authorize the technical and secretariat staff to give technical and secretariat assistance to any Sub-committee of the Miners Welfare Board or any other authority exercising executive or advisory functions in connection with the Act, or to any person empowered to expend grants obtained from the Fund.

**20. Schemes of Expenditure.—**

(1) The sanction of the Government to the budget shall, if no specific mention is made to the contrary, be deemed to include sanction to expenditure on all schemes included in the budget.

(2) The Chairman shall have power, subject to the provision in the sanctioned budget, to incur expenditure on administrative staff and welfare schemes upto the extent of the financial provisions;

3[Provided that:

- (i) he shall have no power to sanction the creation of a post above BPS-10 and shall have only such powers of re-appropriation as may be approved by the Government and
- (ii) he shall have no power to incur expenditure on a scheme that has not been sanctioned by the Government, if the cost of such a scheme exceeds <sup>4</sup>[Rs.2,00,000/- (rupees two hundred thousands only) non-recurring or Rs.1,00,000/- (rupees one hundred thousand only) recurring.]

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1. Rule 16 subs. for the original, NWFP Govt. Notification No.SOL71-23/89, dated 12.12.1989  
 2. Heading of Rule 19 Subs. for original, NWFP Govt. Notification No.SOL71-23/89, dated 12.12.1989.  
 3. Subs. for original, KPK Govt. Notification No.SO-Admn(M&M)1-23 Vol-V, dated 23rd September, 2010.  
 4. Subs. for original, KPK Govt. Notification No.SO-Admn(M&M)1-23 Vol-V, dated 23rd September, 2010.

(3) The Chairman may, with the concurrence of the appropriate sub-committee, approve any new scheme costing less than 3[Rs.2,00,000/- (non-recurring) and Rs.1,00,000/- (recurring).] All other schemes shall require the sanction of the Government which should be applied for by the Chairman after taking the advice of the Miners Welfare Board.

21. **Contingent Expenditure.—**

The Chairman may sanction, without reference to the Miners Welfare Board, expenditure on contingencies, supplies, services and purchase of articles required for the running of the organization under him, subject to financial provision in the sanctioned budget, and to the condition that the expenditure on any single object shall not exceed 4[Rs.50,000/- (rupees fifty thousand only).]

1[22. **Executive.—**

(1) The Chairman, the Vice-chairman and the Secretary of the Miners Welfare Board shall be the executive officers of the Board and shall exercise the executive functions of the Miners Welfare Board on its behalf.

(2) The headquarters of the Miners Welfare Board shall be situated at Peshawar.]

2[(3) The Secretary of the Miners Welfare Board shall be a gazetted officer and shall:

- i. Assist the Commissioner in final assessment of excise duty recoverable from mines owners;
- ii. Convene, under the order of Chairman, meeting of the Miners Welfare Board or Housing Board or any Committee constituted by the Miners Welfare Board, to record minutes of such meetings and to take action to get the decision implemented;
- iii. Carry out routine duties and shall exercise such powers and discharge such duties as the Chairman may delegate to him.]

**Powers of the Miners Welfare Board**

23. **Budget.—**

(1) The annual budget as prepared by the executive in consultation with the Finance Sub-committee shall be considered by the Miners Welfare Board each year. A copy of the budget as approved by the Miners Welfare Board shall be forwarded not later than the 1st of November each year for sanction to the Government which may make such alterations therein as it considers necessary or suitable before according its sanction.

(2) The budget to be forwarded to the Government shall be accompanied by detailed self-contained note explaining new schemes included therein.

24. **1[ Sub-Committees.—**

2[(1) The Miners Welfare Board may elect the following Sub-Committees to carry out the functions of the Board:

- (i) a Finance Sub-committee composed of three members of the Miners Welfare Board to frames schemes of expenditure generally on the budget and accounts and to advise in regard to all expenditures debit to the fund;
- (ii) a Work Sub-Committee composed of three members of the Miners Welfare Board to consider all major projects the cost of which is to be met from the fund; and
- (iii) any other Sub-Committee as deem appropriate.

(2) Subject to the provisions of sub-rule (3), the Vice-chairman of the Miners Welfare Board shall be the Chairman of the Finance Sub-committee Work Sub-Committee.]

(3) Notices of meetings of the Sub-committee shall be sent to the Chairman of the Miners Welfare Board, who may attend and preside over any meeting of the Sub-committee if he so desires, and when he does so attend shall preside over the meeting and be entitled to vote on any question coming before the Sub-committee.

(4) The meetings and proceedings of the Sub-committee shall be governed by the provisions herein contained for regulating the meetings and proceedings of the Miners Welfare Board in so far as the same is applicable thereto.]

25. **Other Matters to be Considered by the Miners Welfare Board.—**

The Miners Welfare Board, shall besides carrying out its statutory duties, consider and advise upon any matter referred to it by the Government for advice. It shall also consider the Budget and any other matter that may be placed before it by the Chairman,. The Chairman shall place before the Miners Welfare Board any matter, if a request to that effect is made by not less than six members.

26. **Miners Welfare Board to be informed of the Expenditure.—**

A memorandum detailing any grant or expenditure incurred since the last meeting shall be laid before each meeting of the Miners Welfare Board.

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1. Rule 22 Subs. for original, NWFP Govt. Notification No.SOL/1-23/89, dated 12th December, 1989.
  2. Rule 22 Subs. Sub-rule (3) for the original, KPK Govt. Notification No.SO-Admn(M&M)1-23 Vol-V, dated 23rd September, 2010.
  1. Rule 24 Subs. for the original, NWFP Government Notification No.SOL/1-25/89, dated 12.12.1989.
  2. In rule 24, sub rule (1) and (2) Subs. for the original, KPK Govt. Noti. No.SOL-Admn(M&M)/09 Vol-V, dated 23rd September, 2010.
  3. In rule 24, sub rule (4) omitted, KPK Govt. Notification No.SOL-Admn(M&M)/09 Vol-V, dated 23rd September, 2010.

Housing Board

**27. Composition of the Housing Board.—**

There shall be constituted a Housing Board which shall consist of the following members;

- (i) the Mines Labour Welfare Commissioner, <sup>2</sup>[or any other officer nominated by the Secretary Mineral Development Department], who shall be the Chairman;
- <sup>3</sup>[(ii) the Chief Inspector of Mines, Khyber Pakhtunkhwa;]
- (iii) one official of the Finance Department nominated by the Government;
- (iv) one official of the Communication and Works Department nominated by the Government;
- <sup>1</sup>[v. three persons to represent the owners of mines in the Province, to be nominated by the Government; and
- (vi) three persons to represent the workers in the Province, to be nominated by the Government.]

**28. Powers of the Housing Board.—**

- (1) The Housing Board shall, subject to the previous approval of the Government, frame bye-laws;
- (i) specifying the conditions relating to occupation of apartments or houses to be observed by the allottees;
- (ii) providing for the manner in which allotment for the housing accommodation shall be made;
- (iii) specifying the rates at which rent is to be recovered and the manner of recovery; and
- (iv) generally for carrying out the functions of the Board under the Act.

(2) The Housing Board shall submit to the Government a statement in Form “A” as required by sub-section (7) of section 5.

(3) (a) The Housing Board shall prepare and submit in October each year to the Miners Welfare Board and the Government an annual statement of accounts in Form “B”.

(b) The annual account shall be accompanied by a statement of investment in Form “C” made under sub-section (9) of section 5.

The Housing Board shall also maintain separate account for the following items, namely;

- (a) progressive expenditure on every approved scheme;
- (b) loan re-payment account;
- (c) cost of acquisition of land for buildings; and
- (d) depreciated value at the end of each financial year of buildings whose cost has been debited to the Housing Account.

(5) All agreements and instruments entered into and executed by the Housing Board shall be signed by the Chairman on behalf of the Housing Board.

**29. Allocation of Expenditure Between the General Welfare Account and the Housing Account.—**

The cost of administering the Fund and the salaries and allowances of the officers and staff employed by the Board shall be apportioned between the General Welfare Account and the Housing Account and debited in the proportion of the credits to the respective accounts.

**30. Certain Provisions of the Rules to apply to Housing Board.—**

The provisions of rules 4 to 18, both inclusive, shall apply to the Housing Board and all reference in those rules to the Miners Welfare Board shall be construed as references to the Housing Board.

**31. Staff of the Housing Board.—**

(1) Subject to the budget provision and the provisions of the rule 33, the Chairman Miners Welfare Board shall appoint technical and secretariat staff to assist Chairman Housing Board in carrying out his duties, may fix the scale of establishment and the salaries and allowances of officers and officials employed by him and may require security to be taken from them in such instances and to such amount as he thinks fit.

Provided that the appointment of a person to any post above BPS-10 shall require the previous sanction of the Government.

(2) All persons employed on a monthly basis and paid from the Housing Account shall be deemed to be the Government servants and shall be subject to the rules applicable to the Government servants.

**32. Budget.—**

The annual budget as prepared by the Housing Board in consultation with the Finance Sub-committee of the Miners Welfare Board, shall be considered by the Miners Welfare Board each year. Thereafter the budget as finally approved by the Miners Welfare Board shall be forwarded by 1st November, each year for sanction to the Government, which may make such alteration therein as it thinks fit before according sanction.

**33. Expenditure of the Housing Board.—**

(1) The provisions of rule 20 relating to expenditure shall apply to the expenditure of the Housing Board, except that there shall be read for <sup>2</sup>[Rs.10,000/- and Rs.2,000/- in proviso (ii) Rs.2,00,000/- and Rs.1,00,000/-] respectively; and

1. In rule 31, sub-rules (1) Subs. for the original, KPK Govt. Noti. No.SOL-Admn(M&M)/09 Vol-V, dated 23rd September, 2010.

2. In rule 33, sub-rules (1) Subs. for the original, KPK Govt. Noti. No.SOL-Admn(M&M)/09 Vol-V, dated 23rd September, 2010.

3. In rule 33 sub rule(2), Subs. for the original, KPK Govt. Noti. No.SOL-Admn(M&M)/09 Vol-V, dated 23rd September, 2010.

(2) The Chairman may, with the concurrence of the Housing Board, approve any scheme costing less than 3[Rs.2,00,000/- non-recurring and Rs.1,00,000/- recurring.] All other schemes shall require the sanction of the Miners Welfare Board which shall be applied for by the Chairman after taking advice of the Housing Board.

(3) When the Miners Welfare Board do not approve of a new scheme forwarded by the Chairman of the Housing Board, the Miners Welfare Board shall inform the Chairman of the Housing Board at as early a date as possible, preferably within three months of such decision and the Chairman shall inform the Housing Board accordingly.

1. In rule 27, sub-rules (v) and (vi) subs. for the original NWFP Government Notification No.SOL/1-23/89, dated 12.12.1989.

2. Subs. for the original, KPK Govt. Noti. No.SOL-Admn(M&M)/09 Vol-V, dated 23<sup>rd</sup> September, 2010.

3. In rule 27, sub-rules (ii) Subs. for the original, KPK Govt. Noti. No.SOL-Admn(M&M)/09 Vol-V, dated 23<sup>rd</sup> September, 2010.

34. **Contingent Expenditure.—**

The Chairman may sanction without reference to the Housing Board, expenditure on contingencies, supplies and service and purchase of articles required for working of the office of the Housing Board subject to the budget provision and to the condition that expenditure to the budget provision and to the condition that the expenditure on any single object does not exceed 1[Rs.10,000/-.]

35. **Miners Welfare Board to be informed of the Expenditure.—**

A memorandum detailing any expenditure incurred since the last meeting shall be laid before each meeting of the Housing Board and a quarterly statement of expenditure shall be submitted to the Miners Welfare Board.

**CHAPTER-IV**  
**Assessment and Recovery**

36. **Recovery of Duty.—**

(1) The duty of excise imposed under section 3 on minerals, shall when such minerals are dispatched by rail from mines, be collected by the railway administration concerned by means of surcharge on freight, and such duty of excise shall be recovered;

- a. from the consigner, if the freight charges are pre-paid at the forwarding station;
- b. from the consignee, if the freight charges are collected at the destination of the consignment; and
- c. from the party paying the freight, if the consignment is booked on the "weight only" system.

(2) Such duty shall when such minerals are dispatched from any mine otherwise than by rail, be recovered from the owner and collected in the manner as provided hereinafter in this Chapter.

2[(3) Where the collection of excise duty is leased out through public auction, the same shall be recovered from the carrier of such minerals at the collection posts maintained by the lessee for the purpose notified by the Commissioner.]

3[36A. Leasing out collection of Duty: (1) Notwithstanding anything contained in these rules, the Commissioner may with the prior approval of the Government, lease out by public auction, for a period not exceeding one year, the collection of duty on such terms and conditions not inconsistent with the provision of this Chapter, as may be specified by the Government in this behalf;]

4[Provided that if leasing out of collection of duty by public auction is delayed due to certain reasons, Government may extend the period of previous lease up to six months on payment of proportionate bid money in advance for the extended period if ex-lessee so desires.]

2) The acceptance of any bid at an auction conducted under sub-rule (1) shall be subject to confirmation by the Government.

(3) The Commissioner shall, within seven days of the date of auction, submit the bid accepted at the auction to the Government for its confirmation.

(4) The Government shall, within thirty days of the submission of the bid under sub-rule (3), confirm the bid or withhold its confirmation but if no order is passed within the aforesaid period, the bid shall be deemed to have been confirmed.

(5) Where confirmation to the bid is withheld, the lease shall, subject to any direction that may be given by Government in this behalf, be again put to auction and the same procedure shall apply to such re-auction.

(6) (i) <sup>1</sup>[The earnest money deposited by the bidders may be refunded after the auction, except to the top three bidders (highest, 2<sup>nd</sup> highest and 3<sup>rd</sup> highest) whose earnest money shall be refunded only after rejection of the bid by the competent authority or confirmation by Government; and

(ii) The persons whose bid has been accepted at the auction or re-auction, as the case may be, shall forthwith deposit with the Commissioner 10% of the amount of his bid as security for the performance of his obligation for the collection of duty and payment of lease money failing which the earnest money deposited by the highest bidder shall stand forfeited and offers by the next two highest bidders (2<sup>nd</sup> highest and 3<sup>rd</sup> highest) may be treated as the highest bids, subject to the condition that the next highest bid is not less than ten percent of the highest bid in series respectively].

(7) The security deposit shall forthwith be refunded to the persons making it if the Government does not confirm his bid. In other cases, the deposit shall be refunded to him after the period for which the collection of duty is leased to him is over and he has paid up all the dues and has duly performed all his obligations with regard to the collection of duty.

(8) In addition to the security deposit referred to in sub-rule (6), the person whose bid has been accepted and confirmed by the Government (hereinafter referred to as the "lessee" ) shall, within seven days of the confirmation, deposit a sum equal to <sup>2</sup>[25% of the amount of his bid, and the balance shall be paid by him in ten equal monthly installments in advance by first of the month for which the installment is due].

Provided that nothing in this sub-rule preclude the "lessee" from payments of the balance in lump sum.

(9) If the lessee fails to pay security deposit or any installment within the time specified under sub-rule-8 or commits breach of any of the provisions of these rules or any term or condition of the agreement which may be entered into by him with regard to the lease for the collection of duty, the Commissioner may without prejudice to any other action which may be entitled to take against the lessee under the law or these rules, forfeit his security deposit and forthwith cancel his lease.

(10) Where the collection of duty is leased out under this Chapter:-

a. The lessee shall maintain an account of the receipts of the duty in the form prescribed by the Commissioner and such accounts shall, at all reasonable times, be open to inspection by the Commissioner or any officer authorized by him in this behalf;

b. The lessee and every person employed by him as his agent for collection of duty shall be deemed to be the person appointed to collect the duty under these rules; and

In rule 33, Subs. for the original, KPK Govt. Noti. No.SO-Admn(M&M)/09 Vol-V, dated 23rd September, 2010.

2. In rule 36, sub-rule (III) added, KPK Govt. Noti. No.SOL(IND)1-23/2008, dated 2nd July, 2008.

3. Rule 36A added, KPK Govt. Noti. No.SOL(IND)1-23/2006, dated 12th April, 2006.

4. Proviso in rule 36A sub-rule (I) added, KPK Govt. Noti. No.SO-Admn(M&M)1-23/Vol-VI, dated 25th May, 2011.

c. The lessee shall, subject to the control and direction of the Commissioner, shall exercise all powers and be subject to all responsibilities attaching to persons appointed to collect the duty under these rules.

1[(11) In case the occupier of specified minerals crosses the collection posts installed by the lessee without payment of excise duty, the lessee may recover the excise duty as per loaded weight with fine amounting to five times of the duty to be paid to him:

Provided that half of the recovered amount shall be deposited by the lessee to the Commissioner under the prescribed head of account.

(12) If any occupier of specified minerals refuses to pay excise duty to the lessee, he shall, in addition to payment of excise duty, be punished with imprisonment of either description for a term which may extend to one year but shall not be less than three months, or with fine which shall not be less than twenty thousand rupees and not more than thirty thousand rupees or with both:

Provided that the offence shall be cognizable and non-billable and provisions of Code of Criminal Procedure, 1898, shall mutatis mutandis apply while proceeding against the occupier.]

2[36B. Appeal: (1) If a lessee is aggrieved by an order of the Commissioner passed under these rules, he may within thirty days of the communication of the impugned order prefer an appeal to Government.

(2) The decision of the Government on such appeal shall be final.]

### 37. **Maintenance of Register of Dispatches and Submission of Returns.—**

(1) Every owner shall maintain in Form “D” a register of dispatches of all minerals dispatched otherwise than by rail and shall record therein production during the month and the date-wise dispatches made there from, separately and Consecutively. At the close of each month the entries made against each date in the register shall be totaled and the total tonnage dispatched during the month shall be entered in the register alongwith the closing balance. The amount of duty of excise payable on the total tonnage dispatched at the prescribed rate shall be worked out and recorded in the register itself.

**Explanation:** In calculating the total tonnage dispatched, a quantity of less than half a ton shall be ignored and a quantity of half tone or more shall be reckoned as one ton.

(2) Every owner shall submit to the Commissioner in duplicate a return in Form “D” for each month in accordance with the entries made in the register maintained under sub-rule (1) duly signed by such owner or any person authorized by him in this behalf.

(3) A return so submitted shall reach the Commissioner not later than the last day of the month following the month to which the return pertains.

(4) Where no mineral is dispatched in any month the owner shall submit to the commissioner within the time specified in sub-rule (3) a nil return in duplicate for that month accompanied by a certificate duly signed by such owner to the effect that no mineral was dispatched during that month.

(5) Notwithstanding anything contained in this rule, if the Commissioner is satisfied with respect to an owner that no mineral was dispatched by him during the preceding twelve months, he may by permit in writing allow him to submit in place of a monthly return a consolidated return in Form “D” for such period not exceeding one year as may be specified in the permit.

### 38. **Provisional Assessment and payment of Excise Duty.—**

The amount of duty of excise payable for any month and recorded in the register maintained under rule 37 shall be deemed to be a provisional assessment of the duty and shall be subject to a final assessment under rule 42.

### 39. **Manner of Payment of Duty.—**

(1) The owner shall pay a duty of excise assessed under rule 38 into the nearest Treasury not later than the last date of the month following the month for which the duty of excise is payable.

1[(2) The payment into the Treasury shall be made by means of a challan, the remittance being shown as creditable to the Government under the prescribed head of account for the receipt under the Excise Duty on Minerals (Labour Welfare) Act, 1967.]

(3) The challan shall be filled in duplicate, a copy of which shall be retained by the Treasury and the other shall be returned to the depositor who will transmit it to the Commissioner as proof of payment alongwith monthly return prescribed in sub-rule (2) of rule 37 after entering the number, date and amount shown in the Treasury receipt in both the copies of the return.

### 40. **Delay in submission of Return or Submission of Incorrect Returns.—**

If the return for any month does not reach the Commissioner within the time prescribed by rule 37 or incorrect return is submitted to him, the owner shall be punished with a fine which may extend to two thousand rupees.

### 41. **Late Returns and Revision of Returns.—**

If the owner has not furnished the return within the prescribed date or having furnished it discovers any omission or wrong statement therein, he may furnish return or a revised return, as the case may be, at any time before the order of final assessment is passed.

1. New subrules (11) and (12) added in rule 36A, KPK Govt. Noti. No.SOL(IND)1-23/2008, dated 2nd July, 2008.

2. New rule 36B KPK Govt. Noti. No.Admn(M&M) 1-23/09 Vol-V, dated 23rd September, 2010.

1. Subs. for the original subrule (2), NWFP Government Notification No.SOL/1-23/89, dated 12th December, 1989.



**42. Final Assessment of Excise Duty.—**

(1) If the Commissioner is satisfied that the return submitted by any owner is correct and complete, he shall confirm the provisional assessment referred to in rule 38 as final and send an intimation to that effect to the owner in Form "E" within three months from the date of receipt of the return.

(2) (a) If the Commissioner is not so satisfied, he may either depute an officer for the purpose of verification of the correctness and completeness of the return with reference to the books and accounts and other relevant records of the mine at its premises, or issue a notice in Form "F-1" on the owner requiring him to attend either personally or through a duly authorized representatives on the date and at the time and place to be specified in the notice. The Officer deputed by the Commissioner shall be afforded all necessary facilities at the premises of the mine for the purpose of verification as aforesaid.

(b) After verification of the return or after hearing such evidence as the owner may produce in compliance with the notice issued under clause (a) and such evidence as the Commissioner may require on specified points the Commissioner shall as soon as possible, assess the amount of duty due from the owner and such assessment shall be final.

(c) If the Commissioner is satisfied that the return submitted by the owner is correct and complete, he shall confirm the provisional assessment as final. If, on the other hand, under the final assessment a further sum is due from the owner, the Commissioner shall issue on the owner a Demand Notice in Form "H" requiring the payment of balance due within the time prescribed therein.

(d) If any owner having furnished a return for a month fails to comply with any of the terms of the notice that may be issued on him under clause (a), the Commissioner shall assess the amount of the duty from him, which, in his judgment, is just and proper and such assessment shall be final.

(3) If any owner does not furnish a return in Form "D" for any month by the prescribed date in the manner laid down in rule 37 and 39, the Commissioner shall after giving the owner a reasonable opportunity of being heard by issue of a notice in Form "F-2" assess the amount of duty due from him which in his opinion is just and proper, and the owner shall also be punished with fine which may extend to two hundred rupees.

(4) If, upon information which has come into his possession the Commissioner is satisfied that an owner has actually dispatched during a month minerals otherwise than by rail and has thereby become liable to pay duty under section 3, but has failed to furnish a return in respect of that month and to pay the amount of provisional assessment on that basis by the last day of the month following the month in which he has dispatched the minerals, the Commissioner shall, after giving the owner a reasonable opportunity of explaining the reasons for the failure by the issue of a notice in Form "F-3" assess the amount of duty due from him, which, in his opinion, is just and proper in respect of that month and the owner shall also be punishable with fine which may extend to two hundred rupees.

(5) The Commissioner shall fix a date ordinarily not earlier than thirty days from the date of issue of a notice in Form "F-1" or Form "F-3" for producing such accounts and documents, as he may require and for considering any objection which the owner may wish to offer.

(6) After considering any objection made by the owner and any evidence produced in support thereof, the Commissioner shall assess the amount of the duty to be paid by the owner and shall briefly record his findings and pass his final assessment order in Form "G"

(7) The amount of duty thus assessed, the date by which the amount so assessed is to be deposited (which shall not ordinarily be earlier than thirty days from the date of issue of Demand Notice) and any other particular connected therewith shall be specified in the Demand Notice in Form "H".

(8) The mode of payment into the Treasury of the amount specified in the demand Notice in Form "H" shall be the same as laid down in rule 30; provided that the copy of the treasury challan intended for transmission to the Commissioner shall be forwarded to him with a covering letter quoting reference to the Demand Notice.

**43. Recovery of Duty on Minerals which have Escaped Assessment.—**

If --

(a) the Commissioner has reason to believe that by reason of the concealment by the owner of the particulars of dispatches of minerals from any mine, such dispatches have escaped excise duty; or

(b) notwithstanding there has been no such concealment of particulars as is mentioned in clause (a) on the part of the owner, the Commissioner has in consequence of information in his possession reasons to believe that any dispatches of minerals from a mine have escaped excise duty.

The Commissioner may, in cases falling under clause (a) at any time within four years and in cases falling under clause (b) at any time within two years of the end of the month, the return in respect of which should have included such dispatches of minerals which have escaped assessment assess the excise duty payable thereon and all the provisions of these rules shall apply to the excise duty so assessed as if assessment were included in the final assessment of excise duty under rule 42.

Provided that the Commissioner before exercising the powers conferred upon him, under that rule shall give the owner a reasonable opportunity of being heard.

**44. Recovery of Unpaid Excise Duty and Penalty.—**

(1) Any amount of duty of excise which remains unpaid after the date specified the Demand Notice and any amount of penalty which is imposed on an owner for violation of any of the provision to these rules shall be recovered as arrear of

land revenue and shall be credited, to the Government in the manner specified in rule 39.

(2) The Commissioner shall (in order to recover the unpaid amount of cess and also the penalty) apply to the collector of the District in which the mine is situated or the District where the office of the firm is situated for transacting business, for the recovery of the amount remaining unpaid.

(3) The contractor shall send a report to the Commissioner, by the 10th of each month showing the amount recovered by him during the preceding month.

**45. Review.—**

(1) Within thirty days from the date of issue of Demand Notice in Form “H” any owner may submit a petition to the Commissioner asking for a review of such assessment; provided that no such petition shall be entertained unless the Commissioner is satisfied that the amount assessed has been paid by the owner into a treasury as required under rule 42.

(2) Every petition for review shall be accompanied by a memorandum setting forth clearly the principal grounds of objection against the assessment made together with a copy of the Treasury challan showing that the amount assessed has been paid to the Government and a certified copy of the assessment order.

(3) The Commissioner shall, after verifying the fact of assessment from the record of his office, satisfy himself as to the correctness of the grounds in the petition, and if he finds that a prima facie error of judgment has been made, shall issue an order either reducing or annulling the assessment.

(4) If, on the other hand, the records in his office reveal that assessment has made correctly, the Commissioner shall after giving the petitioner an opportunity of being heard, issue an order confirming the assessment. The order of the Commissioner shall be final.

(5) The Commissioner shall record his decision in writing.

(6) The petitioner shall be entitled to a copy of the Commissioner orders on the petition for review free of cost and it shall be furnished to him as soon as possible after the order are passed.

(7) So much of the duty originally assessed upon and paid by the owner as is found not to be due from him as a result of review under sub-rule (1) shall be refunded to the owner or adjusted in the account of the owner, as the Commissioner may deem fit, on the basis of the orders on the petition for review.

(8) Any refund under sub-rule (7) shall be made in cash by drawing the amount from the treasury on an ordinary contingent bill on which shall be specified the review case, number, date of the review order and the number, date and the amount of treasury challan.

**46. Records of Collection.—**

(1) For the proper account of the duty collected under these rules, the Commissioner shall maintain records to show the following particulars alongwith any other particulars required;

- a. Assessment and collection of duty.
- b. Particulars of petitions and order thereon.
- c. Refunds.

(2) All the paper relating to the assessment of duty in respect of a mine shall be kept together and shall form part of assessment record.

**47. Remittance of Excise Duty.—**

(1) The total amount of excise duty collected by the railway administration less;

- a. authorized refunds;
- b. a deduction of such percentage as ghee government may fix towards the cost of collection shall be remitted quarterly to the State Bank of Pakistan at Peshawar, under advise to the 1[Accountant General, North-West Frontier Province].

(2) An amount equivalent to the amount of excise duty credited to the Provincial Revenues under sub-rule (1) shall be transferred to the Fund in a special account under the 2[Government, North-West Frontier Province].

**48. Refund and Recoveries.—**

(1) When the amount of the excise duty has not been collected either wholly or in part, or where the amount collected is in excess of the amount due, the railway administration shall deal with the under charge or over-charged, as the case may be, on the same principles as apply to under-charges and over-charges, in regard to railway freight charges.

(2) When it is proved to the satisfaction of the Government or any person authorized in this behalf by the Government that any mineral on which the duty of excise under section 3 had previously been collected, Government or the person authorized in this behalf by the Government may order refund of an amount equal to the duty collected on such minerals to the persons from whom such duty was collected.

## CHAPTER-V

### Dispensary Services

**49. Standard.—**

(1) The standard of dispensary services to be provided by the owners for the purposes of sub-section (2) of section 5 shall be such as laid down in Appendix-I.

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1. In Rule 47, Sub-rule (1) (b) subs. for “Accountant General, West Pakistan, Lahore” ,NWFP Govt. Notification No.SOL/1-25/89, dated 12th December,1989.

2. In Rule 47, Sub-rule (2) subs. for “West Pakistan Government” ibid.

(2) The prescription of standards, so far as medical care is concerned, has been made on the basis of working population. The minimum staff requirements for a dispensary are given in Appendix-I, provided however that in the case of any dispensary which was in existence on the date of coming into force of these rules, the Commissioner may, in his discretion waive the general minimum requirements if he is satisfied that such dispensary is being efficiently run and serves the purpose for which it exists.

50. **Inspection.—**

The dispensary services maintained by the owner shall be inspected at intervals not exceeding one year by such Medical Officer as may be appointed by the Chairman for the purpose. The Medical Officer shall, if the dispensary conforms to the standard laid down, issue a certificate in Form "I" which shall be valid for a period of one year from the date of issue.

51. **Submission of Periodical Returns.—**

Each owner whose mine is served by the dispensary shall submit to the Commissioner;

(i) in January and July of each year, a statement showing the total amount of minerals dispatched during the preceding six months from his mines;

(ii) in January of each year, certified statement of the expenditure incurred on the dispensary during the preceding twelve months; and

(iii) in January of each year, a certified statement of number of persons employed in the mines and treated in the dispensary showing the nature of disease treated during the preceding twelve months.

52. **Dispensary Services by the Government.—**

(1) The Government may establish hospitals at suitable places in the mining areas in which 2000 persons or more are employed daily in the mines within a radius of twenty five miles from it, if no other hospital of the Health Department or Local Body of the standard laid down in Appendix-I already exists. Such hospitals shall provide facilities for indoor treatment for not less than five patients and shall be maintained under the supervisions of the qualified medical graduate.

(2) The Government may establish Medical Centres at suitable places in the mining areas in which less than 2000 persons are employed in mines within a radius of fifteen miles and where there is no hospital for the exclusive use of mine worker. Such Medical Centres shall be maintained, under the supervision of a qualified Medical Officer.

53. **Supervision.—**

(1) The [Sub-Committee] constituted under sub-rule (1) of rule 24 shall be consulted from time to time but not less than four times in a year, as to the management and working of the hospital and medical centre set up by the Government.

(2) The Commissioner object to the approval of the Miners Welfare Board, may make bye-laws consistent with the Act for all or any of the following purposes, namely;

- a. for regulating working hours of the hospitals or medical centres set up or established under the provisions of this chapter and visiting hours for out-door patients and visitors;
- b. defining the duties of members of staff employed in such hospitals or medical centres;
- c. admitting persons as indoor patients to such hospitals and medical centres;
- d. regulating expenditure on diet to be provided to patients;
- e. levying medical fee or prescribing charges for medical treatment and diet, from persons other than miners;
- f. for maintaining discipline in such hospitals or medical centres; and
- g. for maintaining proper record and accounts of receipts and expenditure in such hospitals or medical centres.

54. **Duties of Medical Officers.—**

A Medical Officer incharge of each hospital or medical centre set up or established under the provisions of this chapter shall perform such functions and duties as may be assigned to him by the Commissioner. Such functions and duties may relate to;

- a. rendering efficient medical service to patients;
- b. complying with all the general health and medical rules prescribed by the Provincial Health Directorate for conduct of Medical Officer incharge and his subordinate staff, procedure of treatment, maintenance and discipline;
- c. maintaining complete record of equipment, instruments, plants, mobile dispensaries and ambulance vans;
- d. maintaining proper account and receipts and expenditure in hospitals or medical centres and presenting them at the meeting of the sub-committee;

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1. In Rule 53 subs. Sub-rule (1) and (2) for zonal sub-committees, Govt. Notification No.SOL/1-25/89, dated 12th December, 1989.

- e. visiting miners camps and colonies and rendering free medical treatment to miners;
- f. prescribing diets for the patients; and
- g. submitting such information, reports and statements, etc., as may be required from time to time by the Commissioner or any other authority.

## CHAPTER-IV

### Grants

#### 55. Conditions of Grants.—

(1) In each case in which a grant is made by the Government from the Fund to a local authority or the owner, in aid of any scheme approved by the Government for any purpose for which the fund may be utilized, the Government shall impose such conditions as it may consider necessary for ensuring;

- a. that the work for which the grant is made is duly and promptly executed and the money utilized for the purpose for which it is granted;
- b. that the date on which the grant is calculated are in accordance with facts;
- c. that any particulars which the Government may from time to time require in the proper discharge of its responsibilities are duly and promptly supplied;
- d. that all necessary facilities are afforded for any inspection by persons duly authorized by the Government for the purpose of clause (a) or for the collection of any information; and
- e. that proper accounts of the money granted are kept and are submitted to audit by such persons as the Government may authorize in this behalf.

(2) Before making a grant from the Fund to a local authority or the owner, Government shall require such local authority or owner to execute a bond for the fulfillment of the conditions imposed by Government under sub-rule (1).

(3) It shall be a condition of every bond executed under sub-rule (2) that in the event of the local authority, or the owner violating any condition imposed under sub-rule (1), such local authority or the owner shall be liable to pay to the Government such sum or sums, as may be specified in the bond, as may be directed by the Government with due regard to the circumstances of each case. Such sum shall, in the case of an owner, be recovered from him as arrear of land revenue through a Recovery Memo to be sent to the Collector having jurisdiction.

## CHAPTER VII

### Miscellaneous

#### 56. Maintenance of Account.—

(1) The amount of cess collection under section 3 shall be initially credited to the prescribed head of account for 1[receipts of excise duty under the Excise Duty on Minerals (Labour Welfare) Act, 1967, and then transferred monthly in the prescribed proportion to the General Welfare Account or Housing Account of the Fund in the public account of the Government for expenditure on mining industry.

(2) Any grant-in-aid and miscellaneous receipts under the General Welfare Account shall be initially credited to the prescribed head of account for receipts under the Excise Duty on Minerals (Labour Welfare) Act, 1967 and subsequently transferred to the General Welfare Account of the Fund in the manner prescribed in sub-rule (1).

(3) The receipt of rent from the housing accommodation constructed out of the Housing Account of the Fund as well as other receipts to the Housing Accounts, and the expenditure incurred by the Housing Board from the Housing Account of the Fund shall be credited or debited direct to the Housing Account of the Fund.

(4) The expenditure from the General Account of the Fund as well as proportionate share of the expenditure on the staff debitable to the Housing Account of the Fund under rule 29 shall be debited in the first instance to prescribed expenditure head connected with the administration of the Excise Duty on Minerals (Labour Welfare) Act, 1967 under the distinct detail heads. The entire expenditure will automatically be recovered from the Mines Labour Welfare Fund.

#### 57. Statement of Account.—

The account of the Fund shall be maintained and audited in the same way as any other Fund administered by the Government.

#### 58. Statistics and Other Information to be submitted.—

(1) The owner shall furnish such statistics or other information as any other Fund administered by the Government.

(2) Any owner, who without reasonable excuse fails to furnish the statistics or other information required under sub-rule (1) by the Government or the authorized person, or furnishes statistics, or other information containing a statement, entry or detail which is not to the best of his knowledge or belief to be true, shall be punishable with fine which may extend to two hundred rupees.

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1. Subs. for original sub-rule (1), (2) & (4) vide Govt. of NWFP Notification No.SOL/1-23/89, dated 12.12.1989

**FORM (A)**

[Rule 28 (2)]

**STATEMENT OF ESTIMATED RECEIPTS INTO AND EXPENDITURE FROM THE HOUSING ACCOUNT OF THE FUND  
FOR THE FINANCIAL YEAR \_\_\_\_\_**

<i>Receipts</i>	<i>Actual for the preceding financial year</i>	<i>Revise estimates for the current financial year</i>	<i>Estimates for</i>	<i>Expenditure</i>	<i>Actual for the preceding financial year</i>	<i>Revise estimates for the current financial year</i>	<i>Estimates for</i>
1	2	3	4	5	6	7	8
1. Cess Collection (amount apportioned from the housing account of the fund at the rate of _____)	Rs. -	Rs. -	Rs. -	Administrative charges (share of expenditure to be charged to the housing account of the fund)	Rs. -	Rs. -	Rs. -
2. Loan sanctioned by Government.	-	-	-	(a) cost of preparing scheme.	-	-	-
3. Rents realized from housing accommodation.	-	-	-	(b) Cost of acquisition of land.	-	-	-
4. Interest on investment.	-	-	-	(c) Cost of construction.	-	-	-
5. Miscellaneous receipts.	-	-	-	(d) Maintenance and repair charges	-	-	-
				(e) Tool and Plants Sinking Fund subscription.	-	-	-
				Grants to local authorities or owners of mines in aid of approved scheme	-	-	-
Total	-	-	-	Total	-	-	-

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**FORM B**  
**[Rule 28 (3) (a)]**  
**ANNUAL STATEMENT OF ACCOUNTS OF THE HOUSING FUND**  
**FOR THE YEAR \_\_\_\_\_**

	RECEIPTS	Actual for the year	EXPENDITURE	Actual for the year
	1	2	3	4
		Rs.		Rs.
Opening Balance			<b>Administrative Charges:-</b> (share of expenditure to be charged to the Housing Account of the Fund).	
<b>1. Cess Collections:-</b>  (amount proportioned for the Housing Account of the Fund at the rate of _____)			<b>Expenditure on House-building Schemes:-</b>	
<b>2. Loan sanction by Government.</b>			a) Cost of preparing scheme.	
<b>3. Rent realized from housing accommodation.</b>			b) Cost of acquisition of land.	
			c) Cost of construction.	
			d) Maintenance and repair charges.	
<b>4. Interest on investments.</b>			<b>Sinking Fund subscriptions.</b>	
			<b>Grant local authorities or owners of mines in aid of approved schemes.</b>	
<b>5. Miscellaneous receipts.</b>			<b>Closing Balance _____</b>	

**FORM "C"**  
**[Rule 28 (3) (b)]**  
**STATEMENT OF INVESTMENT**

No. & date of Government's letter sanctioning the investments	Nature of investments i.e, Government paper	Book value. i.e., cost including brokerage and other charges	Face value	Market value
1	2	3	4	5
		Rs.	Rs.	Rs.

***Total***

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**FORM "D"**  
**(Rule 37)**

**RETURN OF ACTUAL PRODUCTION AND DISPATCHES OF MINERALS AND  
DUTY ASSESSED AND PAID ON A PROVISIONAL BASIS**

Name of the owner of the  
mine \_\_\_\_\_

Full  
Address \_\_\_\_\_

Month of production and dispatch  
\_\_\_\_\_ Year \_\_\_\_\_

Number of workers employed during the month  
\_\_\_\_\_

Sr. No.	Date of dispatch	Name and Address of Consignee	Destination	Quantity Dispatched	Calculation of duty	Particulars of deposit into Treasury
1	2	3	4	5	6	7

Paid into \_\_\_\_\_ (Treasury name) on

\_\_\_\_\_ (date with month and year) as per copy of  
Treasury Challan No. \_\_\_\_\_  
Enclosed herewith.

Total Mines Labour Welfare Fund  
Cess on \_\_\_\_\_ Tons at Rs. \_\_\_\_\_

B.	1.	Opening stock on the 1 <sup>st</sup> day of the month to which the return pertains _____ tons.	4.	Dispatches during the month _____ tons. (i) By rail _____ tons. (ii) By road _____ tons.
	2.	Production of minerals during the month of _____ tons.	5.	Total _____ tons.
	3.	Total _____ tons.	6.	Closing stock on the last day of the month to which the return pertains _____ tons.

\_\_\_\_\_

Certified that the above statements are true to the best of my knowledge and belief and are based on the record maintained in my mine.

No. \_\_\_\_\_ date \_\_\_\_\_ and Place. Signature \_\_\_\_\_  
(Owner)



**FORM "E"**  
**(Rule 42 (1))**

**CONFIRMATION OF PROVISIONAL ASSESSMENT**

To

\_\_\_\_\_ (Mines)

\_\_\_\_\_ (Address)

With reference to the return in Form "D" of the Excise Duty on Minerals (Labour Welfare) (North West Frontier Province) Rules, 1969. Submitted by you in respect of the month(s) of \_\_\_\_\_ 201, you are hereby informed that the provincial assessment of cess on \_\_\_\_\_ tons amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) paid by you as per \_\_\_\_\_ Treasury Challan No. \_\_\_\_\_ dated \_\_\_\_\_ has been confirmed.

COMMISSIONER

Seal of the Commissioner

No. \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

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**FORM "F-1"**  
**(Rule 42 (2) (a))**

To

\_\_\_\_\_ (Mines)

\_\_\_\_\_

\_\_\_\_\_ (Address)

Whereas I desire to satisfy that the return in Form "D" filed by you for the month of \_\_\_\_\_ 201 is correct and complete.

You are hereby directed to appear in person or through a duly authorized representative before \_\_\_\_\_ (Person) on \_\_\_\_\_ (Date) \_\_\_\_\_ at \_\_\_\_\_ (time) and to produce on \_\_\_\_\_ (Date) \_\_\_\_\_ at \_\_\_\_\_ (Time) cause to be produced at that time the accounts and documents specified below together with any objection which you may wish to prefer and to produce any evidence you may wish to adduce in support thereof.

In the event of your failure to comply with this notice, I shall proceed to assess the duty to the best of my judgement under rule 42 of the Excise Duty on Minerals (Labour Welfare) (North West Frontier Province) Rules, 1969, without further reference to you.

COMMISSIONER

Seal of the Commissioner

No. \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

Particular of accounts and documents required.

1. Books of accounts for the month(s) in question in general and records of production and dispatches together with records of bills in particulars.
2. Complete record of road/rail permits issued by any authority during the period in respect of the Minerals.
3. Any other subsidiary record showing the production and dispatches by road/rail/river made during the month(s).

**FORM "F-2"**  
**[Rule 42 (3)]**

To

\_\_\_\_\_ (Mines)

\_\_\_\_\_

\_\_\_\_\_ (Address)

Whereas you have not furnished a return in Form "D" in respect of the months(s) \_\_\_\_\_ 201, by the prescribed dates(s).

You are, therefore, required to submit a return within one calendar month from the date of issue of this notice, for the month(s) of \_\_\_\_\_ 201, in Form "D" of the Excise Duty on Minerals (Labour Welfare) (North West Frontier Province) Rules, 1969.

In the event of your failure to comply with this notice I shall proceed to assess the duty to the best of my judgment under rule 42(3) of the Excise Duty on Minerals (Labour Welfare) (North West Frontier Province) Rules, 1969, and you will also further be liable to prosecution under rule 40 of the said rules.

COMMISSIONER

Seal of the Commissioner

No. \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

**FORM "F-3"**  
**[Rule 42 (4)]**

To

\_\_\_\_\_ (Mines)

\_\_\_\_\_

\_\_\_\_\_ (Address)

Whereas it appears that you have dispatched minerals by road/river/rail during the month(s) of \_\_\_\_\_ 201 but have failed to furnish return in Form "D" under rule 37(2) of the Excise Duty on Minerals (Labour Welfare) (North West Frontier Province) Rules, 1969.

You are therefore, directed to appear in person or through a duly authorized representative before \_\_\_\_\_ (Person) at \_\_\_\_\_ (Place) on \_\_\_\_\_ (Date) at \_\_\_\_\_ (Time) and to produce or cause to be produced at that time the accounts and documents specified and lodge at that time any objection which you may wish to do in support thereof and you will further be liable to a prosecution under rule 40.

In the event of your failure to comply with this notice I shall proceed to assess to the best of my judgment under rule 42 of the (Labour Welfare) (North West Frontier Province) Rules, 1969.

COMMISSIONER

Seal of the Commissioner

No. \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

Particulars of accounts and documents required:-

1. Books of accounts for the month(s) in question in general and records of production and dispatches together with records of bills in particulars.
2. Complete record of road/river/rail permit issued by any authority during the period in question in respect of this mineral.
3. Any other subsidiary record showing the production and dispatches by road/river/rail made during the months.

**FORM "G"**  
**[Rule 42 (6)]**

**ORDER OF ASSESSMENT**

District in which that Mine is situated \_\_\_\_\_ Assessment

Case No. \_\_\_\_\_ of 201 \_\_\_\_\_.

1. Year of assessment \_\_\_\_\_, month for which assessment is made.
2. Name of the Mine assessed.
3. Location of the Mines.
4. Full Postal Address.
5. Account Book etc., produced, if any.
6. Rule and sub-rule under which assessment is made.
7. Total tons \_\_\_\_\_ dispatched by road/river/rail as per return furnished by the Mines (Mineral) \_\_\_\_\_ tons.
8. Total tons of \_\_\_\_\_ (Mineral) dispatched by road/river/rail as determined on the basis of the books of account produced or to the best judgment of the Commissioner.
9. Amount of cess assessed at the rate of \_\_\_\_\_ per ton of mineral dispatched by road/river/rail on the basis of item 8 above Rs. \_\_\_\_\_ Ps. \_\_\_\_\_.

(Assessment Order in Brief)

Seal of the Commissioner

No. \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

Certified copies of the assessment order may be obtained from the Commissioner's office on payment to him a fee of Rs.5/- per ton for each copy. The amount paid on this account shall be credited by the Commissioner to the prescribed head of account for the receipts under the excise duty on Mineral (Labour Welfare) Act, 1967.

**FORM "H"**  
**[Rule 42 (2)(c)]**

**DEMAND NOTICE**

To

\_\_\_\_\_ Agent \_\_\_\_\_ of

\_\_\_\_\_ Mines

\_\_\_\_\_ at \_\_\_\_\_  
location of Mines \_\_\_\_\_

P.O. \_\_\_\_\_ District \_\_\_\_\_.

In continuation of the notice in Form F-1/F-2/F-3 issued to you per registered post on the \_\_\_\_\_ day of \_\_\_\_\_ 201\_\_\_\_, you are hereby informed that your total dispatches of \_\_\_\_\_ (Mineral) by road/river/rail/ during the month(s) of \_\_\_\_\_ 201\_\_\_\_, has been finally determined at \_\_\_\_\_ tons and accordingly cess amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) (in words) only, is payable by you.

2. You are hereby directed to pay the sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) (in words) only as detailed below into the nearest Government Treasury on or before \_\_\_\_\_ day of \_\_\_\_\_ 201\_\_\_\_, and to produce before the Commissioner a copy of the relevant Treasury Challan as proof of payment not later than the \_\_\_\_\_ day of \_\_\_\_\_ 201\_\_\_\_, failing which the said sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) (in words) will be recoverable from you as an arrears of land revenue.

Details of assessment to:

1. Amount of cess payable Rs. \_\_\_\_\_
2. Deduct amount already paid by you as per Treasury Challan No. \_\_\_\_\_ dated \_\_\_\_\_

Net amount payable Rs. \_\_\_\_\_

COMMISSIONER

Seal of the Commissioner

No. \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

**FORM "I"**  
**[Rule 50]**

**INSPECTION REPORT ON DISPENSARY**

Inspection report of \_\_\_\_\_ the \_\_\_\_\_ Dispensary at  
\_\_\_\_\_ by the \_\_\_\_\_ for the year  
\_\_\_\_\_ ending \_\_\_\_\_ 201\_\_\_\_\_.

1. Name of Mines served by the Dispensary.
2. Number of workers for which it caters.
3. Date and hour of inspection.
4. Date of last inspection.
5. Dispensary Building:
  - a. Condition of Dispensary Building.
  - b. Does the accommodation provided conform to the prescribed standard?
6. Medicines:-
  - a. Is the supply sufficient and according to the prescribed scale?
  - b. Are the poisons labeled and kept separately under lock and key?
7. Surgical instruments and equipment. Are they sufficient and in good order?
8. Staff Acquaintance Rolls— Are they in order and upodate?
9. Registers and returns— Are these properly kept and regularly submitted?
10. Establishment:-
  - a. Officer-in-charge:
    - i. Part time/whole time.
    - ii. Name and qualifications.
  - b. Designation and pay of staff:
    - i. Medical Graduate.
    - ii. Compounder.
    - iii. Midwife.
    - iv. Male Dresser.
    - v. Female Dresser.
    - vi. Sweeper.
    - vii. Chowkidar.
  - c. Attendance Register- Do the staff attend regularly?
11. Annual expenditure on:
  - a. Establishment.
  - b. Medicines.
12. Out-patients:
  - a. Number seen at the time of visit.
  - b. Total number of new patients treated in current year upodate.
  - c. Total number of old patients treated in current year uptodate.
  - d. Total treated during the last year.
  - e. Do the entries on ticket of patients present tally with the entries on the register.
  - f. Are there any arrangements for treating females apart from males?
13. Are you satisfied with the working of the dispensary? If not, what suggestions can you make for its improvements?

I certify that I have inspected the dispensary noted above and that it conform to the/does not conform in the following respect of standard laid down in the Excise Duty on Mineral (Labour Welfare) (North West Frontier Province) Rules, 1967

Date \_\_\_\_\_

Signature of the Commissioner

**APPENDEX-I**  
**[Rule 49]**

**STANDARD OF DISPENSARY SERVICES TO BE  
PROVIDED BY OWNERS OF MINES FOR THE PURPOSES  
OF SUB-SECTION (2) OF SECTION 5 OF THE  
EXCISE DUTY ON MINERALS  
(LABOUR WELFARE) ACT, 1967**

**I. Building:**

Dispensary catering for 1000 workers or less- size of rooms:

	<u>Sq. Foot</u>
Waiting room of covered veranda	32 x 10 = 320
Consulting room	14 x 12 = 168
Dispensary and Store	14 x 12 = 168
Outside Latrines and wash	3 x 8 = 144

—  
Total floor area of building including three outside lavatories: **912**

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Dispensary catering for 1001 to 2000 workers:

	<u>Sq. Foot</u>
Waiting room of covered veranda	36 x 14 = 504
Consulting room	16 x 14 = 224
Minor Operation room	14 x 14 = 196
Store	14 x 14 = 196
Dispensary	16 x 14 = 224

Total floor area of building including four outside lavatories: **1776**

---

Dispensary catering for 2001 to 3000 workers:

	<u>Sq. Foot</u>
Waiting room of covered veranda	40 x 16 = 640
Consulting room	16 x 16 = 256
Minor Operation room	16 x 16 = 256
Store	20 x 16 = 320
Laboratory and Office	16 x 12 = 192
Inside Wash	05 x 08 = 40
Store	06 x 08 = 48
Outside Lavatory (4)	05 x 08 = 40
Dispensary	16 x 12 = 192

—  
Total floor area of building including four outside lavatories: **1776**

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**II. Staff:**

**(I) For 500 Workers or less:**

- |                                     |             |
|-------------------------------------|-------------|
| 1. Qualified Medical Graduate       | 1 Part-time |
| 2. Qualified Compounder-cum-Dresser | 1 Full-time |
| 3. Qualified Midwife-cum-Dresser    | 1 Full-time |



- |              |             |
|--------------|-------------|
| 4. Sweeper   | 1 Full-time |
| 5. Chowkidar | 1 Full-time |

**(II) For 500 to 1000 Workers:**

- |                                     |             |
|-------------------------------------|-------------|
| 1. Qualified Medical Graduate       | 1 Part-time |
| 2. Qualified Compounder-cum-Dresser | 1 Full-time |
| 3. Qualified Midwife-cum-Dresser    | 1 Full-time |
| 4. Sweeper                          | 2 Full-time |
| 5. Chowkidar                        | 1 Full-time |

**(III) For 1000 to 2000 Workers:**

- |                                     |             |
|-------------------------------------|-------------|
| 1. Qualified Medical Graduate       | 1 Part-time |
| 2. Part-time Medical Woman Graduate | 1 Part-time |
| 3. Qualified Midwife-cum-Dresser    | 1 Full-time |
| 4. Qualified Compounder-cum-Dresser | 1 Full-time |
| 5. Male Dresser                     | 1 Full-time |
| 6. Sweeper                          | 2 Full-time |
| 7. Chowkidar                        | 1 Full-time |

**(IV) For 2000 to 340000 Workers:**

- |   |             |
|---|-------------|
| 1. Qualified Medical Graduate                     | 1 Part-time |
| 2. Part-time Medical Woman Graduate or Licentiate | 1 Part-time |
| 3. Qualified Compounder                           |             |
| 4. Qualified Midwife                              | 1 Full-time |
| 5. Male Dresser                                   | 1 Full-time |
| 6. Female Dresser                                 | 1 Full-time |
| 7. Sweeper  | 2 Full-time |
| 8. Chowkidar                                      | 1 Full-time |