

# **The Jammu and Kashmir Passengers Taxation Rules, 1963.**

## **Finance Department**

### **Notification**

**SRO-352 dated 22nd August, 1963.**

In exercise of the powers conferred by section 23 of the Jammu and Kashmir Passengers Taxation Act, 1963 (XII of 1963), the Government hereby make the following Rules, namely:

### **CHAPTER I.**

#### **Preliminary.**

1. **Short title and commencement.**-(1) These rules may be called the Jammu and Kashmir Passengers Taxation Rules, 1963.

(2) They shall come into force at once.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) ‘Act’ means the Jammu and Kashmir Passengers Taxation Act, 1963 (XII of 1963);

(b) ‘agent’ means a person authorised in writing by an owner to appear on his behalf before any officer empowered under the Act to carry out the purposes of the Act, being—

(i) a relative of the owner; or

(ii) a person in the regular and whole-time employ of the owner ;

(c) ‘assessing authority’ in respect of any owner means the Excise and Taxation Officer holding charge of the area within whose jurisdiction the owner's place of business is situated ; or such other officer of the Excise and Taxation Department as the Commissioner may empower in this behalf;

(d) Dy. Excise and Taxation Commissioner’ and ‘Excise and Taxation Officer’ mean the persons holding office with that designation and appointed by the Government under section 7 of the Act to assist the Commissioner;

(e) ‘Form’ means a form appended to these rules;

(f) ‘month’ means a calendar month according to the English Calendar;

(g) 'place of business' in relation to an owner means the place in the State where the accounts of business are kept and, if there are more than one such places, the principal place of business in the State where the entire accounts are kept and, where there is no such place, it means the place in the State at which his motor vehicle is registered or his permit countersigned;

(h) 'Prescribed authority' means—

(i) Assessing Authority for the purposes of 1[sections 3, 6, 9, 11 and 22];

(ii) an officer of the Excise and Taxation Department not below the rank of Taxation Inspector in his jurisdiction for the purposes of 1[sections 13, 14, 15 and 18] ;

(iii) Deputy Excise and Taxation Commissioner of the province concerned for the purposes of section 19;

(i) 'section' means a section of the Act;

(j) 'stamp' means the stamp issued by the Government under rule 8;

(k) 'ticket' means a ticket issued by an owner;

(l) 'Treasury' means the Government Treasury, or sub-treasury of a district or tehsils, as the case may be ;

(m) 'year' means the financial year.

## **CHAPTER II.**

### **Registration.**

**3. Application for registration.**—(1) An application for registration under section 9 shall be—

(a) made by the owner in form J.K.P.T.1 to the Assessing Authority of the area concerned;

(b) signed by the owner ;

(c) verified in the manner specified in the said form ; and

(d) bearing court fee stamp of rupee one.

2) An owner who has granted more than one type of permit under the Jammu and Kashmir Motor Vehicles Rules, shall make a separate application in respect of each such type of permit.

**4. Grant of certificate of registration.**—(1) The Assessing Authority shall, after making such enquiry as he thinks fit, and on being satisfied that the applicant has given all the required information correctly and that the application is otherwise in order, register the owner and grant him a certificate of registration in form J.K.P.T.2.

(2) If an owner owns more than one motor vehicle and has more than one place of business, he shall, on application, on standard pattern water marked paper, be granted, a copy of the certificate of registration duly authenticated by the Assessing Authority for each additional place of business and for each motor vehicle covered by the certificate and the owner shall exhibit the same on a conspicuous part of each such place of business as well as on each motor vehicle.

(3) (a) If a certificate of registration, granted under sub-rule (1) 1[x x x] is lost, the owner shall immediately report the fact to the Assessing Authority and the Assessing Authority shall, on application made by such owner and accompanied by a Court fee stamp of rupee one, grant him a duplicate certificate of registration 1[ x x x ]

(b) If the original certificate of registration granted under subrule (1) 1[x x x] has become defaced or illegible, the owner shall return it to the Assessing Authority with an application for the grant of duplicate copy of the certificate 1[x x x] which shall be granted on an application made on standard pattern water-marked paper.

(c) A duplicate certificate 1[x x x] granted under this sub-rule shall be clearly marked 'Duplicate' in red ink.

2[4-A. Renewal of certificate of registration.—(a) An application for the renewal of a certificate of registration granted under sub-rule (1) of rule 4 shall be in form JKPT-1 (A) and accompanied by Treasury Receipt/Receipt of the office of Deputy Sales Tax Commissioner of the value of the fee for renewal.

(b) If the Assessing Authority, after such enquiry as he may deem necessary in the matter, is satisfied that the applicant is entitled to the renewal of the certificate of registration, he shall, subject to other provisions of these rules, renew the certificate.]

**5. Amendment or cancellation of certificate of registration.—**

(1) If the owner—

(a) sells or otherwise disposes of his business or any part of such business or effects any other change in the ownership, name, style location, nature or extent of such business; or

(b) discontinues such business;

he shall, within thirty days of such sale, disposal, discontinuance or change, submit a report to that effect to the Assessing Authority, and if the owner is registered under the Act, he shall apply in form J.K.P.T.3 to the Assessing Authority for cancellation or amendment of the certificate of registration, as the case may be.

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1 Words omitted by SRO-137 dated 2nd April, 1974.

2 Rule 4-A added by SRO-230 dated 16th May, 1975.

(2) (a) When the Assessing Authority receives an application in form J. K. P. T. 3 under sub-rule (1) for the amendment of a certificate of registration, he shall, after making such enquiry, if any, as he thinks fit, make necessary amendment in the certificate of registration.

(b) When the Assessing Authority receives an application in form J. K. P. T. 3 bearing a court fee stamp of rupee one for the cancellation of a certificate of registration under sub-rule (1) or is otherwise satisfied that a certificate of registration should be cancelled, he shall, after making such enquiry, as he thinks fit, cancel the registration certificate and it shall be deemed to have been cancelled and the liability to pay tax under the Act deemed to have ceased with effect from the date specified by the Assessing Authority in this behalf.

### CHAPTER III.

#### Table of fares and timings, issue of tickets and refunds.

**6. Supply of table of fares and table of timings of arrival and departure.**—(1) Every owner shall furnish to the Assessing Authority with his application under rule 3, and as often as he may be required to do so by it, a correct and complete table showing the actual rates of fares chargeable for the carriage or transport of passengers fixed under the Jammu and Kashmir Motor Vehicles Act, Svt. 1998 and the rules made thereunder, and in the case of a stage carriage, a table showing the timings of arrivals and departures of such vehicles.

(2) Any alteration in the rates of fares or in the hours of arrivals and departures as furnished to the Assessing Authority under sub-rule

(1) shall be communicated in writing by the owner to the Assessing Authority forthwith.

**7. Passenger tickets.**—(1) A ticket for the carriage of a passenger shall be in form J. K. P. T. 4.

(2) A season ticket shall be in Form J.K.P.T. 4-A.

**1[8. Method of payment of Tax.**—The tax shall be paid in one of the following manners:--

(i) by stamping the ticket or receipt with an impressed, embossed, engraved or adhesive stamp (not already used) issued by the Government for the purpose of the Act and denoting that the total tax due has been paid ;

(ii) where the impressed, embossed, engraved or adhesive stamps are not available or the Commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Government Treasury or at such place as the Commissioner may direct, at such intervals and in such manner as laid down in rules 16, 17, 18, 19, 20 and 21:

Provided that the motor vehicles detailed below may pay the Government the following lump sum tax in lieu of the tax chargeable on fare, or such other sum as the Government may from time to time determine payable:--

2[(i) Motor Cycle Rickshaws	Rs. 60 per annum
(ii) Taxi Cars	Rs. 100 per annum
(iii) Taxi Station Wagons	Rs. 100 per annum

(iv) Buses of all types in Jammu Division	Rs 100 per annum per seat
(v) Buses of all types in Kashmir Division	Rs. 80 per annum per seat

permitted to be carried by competent authority under the provision of the Motor Vehicles Act, 1939.

Note.—If a vehicle has opted to pay tax in lump sum carries more persons than authorised, it shall be deemed to be an offence under section 18 (1) (g) of the Passengers Taxation Act, 1963.] The lump sum tax shall be payable in equal monthly instalments from the month beginning from 1st April every year:

1[Provided further that the said sum shall be deposited in cash by the owner into the Government treasury and shall be payable in equal monthly instalments up to seven days before the close of the month to which the payment relates subject to the following conditions, namely:--]

(a) 2[(i) The owner of a vehicle who opts to pay a lump sum amount under the Provisions of this rule in lieu of the tax payable otherwise shall apply in Form J K. P. T. 22 to the Assessing Authority. Such application shall be made 15 days before the commencement of the month from which tax in lump sum is proposed to be paid. Till such time as the application is granted, the owner of the vehicle shall continue to pay the tax by affixing stamps on fare tickets issued. On acceptance of the application, the owner shall become liable to pay tax in lump sum from the commencement of the application at the rate proportionate to the rate prescribed, in respect of the remaining period of the year.]

(ii) On receipt of the application the Assessing Authority shall forward it to the Deputy Sales Tax Commissioner with such recommendation as may be appropriate, and where the assessing authority recommends the acceptance of the application, it shall work out the fixed amount payable by the owner on the basis of the first proviso of this rule and specify such amount in its recommendation.

(b) Where any such motor vehicle has not been, on account of the suspension or cancellation of the permit or on account of any accident or damage, plied for a complete calendar quarter and the owner produces an order from the competent authority under the Jammu and Kashmir Motor Vehicles Taxation Act, 1958 that he has been exempted from the payment of the tax for the said quarter for the reasons stated above, the tax paid in advance may be adjusted towards the payment of tax due for the next quarter or refunded on application.

(c) The owner shall inform the Assessing Authority concerned as soon as his vehicle goes out of use, In case the vehicle is put on the road within the course of the quarter, an intimation to that effect shall be sent to the Assessing Authority concerned immediately.

(d) In token of the payments for a certain period having been made in respect of the vehicle detailed above, owner of each such vehicle shall maintain a booklet entitled "Passenger Tax Payment Book" in the form J.K.P.T. 21

(iii) Payments by cash or by crossed cheques or by bank drafts may also be made in the office of the Deputy Sales Tax Commissioner on application who shall issue receipt to the payee in form. No. J. K. P.

1 Second proviso to rule 8 substituted by SRO-135 dated 24th March, 1975.

2 Clause (a) (i) substituted by SRO-585 dated 2nd December, 1974

T. 20 in respect of payments by bank drafts or cheques and in Form No. K. P. T. 8 for payments by cash. One copy of such receipt shall be retained by the Deputy Sales Tax Commissioner, one copy shall be sent to the concerned Assessing Authority and the other copy issued to the payee. The Deputy Sales Tax Commissioner shall thereupon deposit such amount into the Government Treasury in the challan form prescribed.]

**9. Defacement and destruction of stamps.**--- (i) The tickets prescribed under rule 7 shall be printed in duplicate and bound in books of 100 tickets each. Each ticket should be in duplicate and bear a serial number and the numbers of the tickets in the various books shall be consecutive and in an ascending order. The last serial number shall go up to 1,00,000, whereafter a fresh series of books should be got printed under advice to the Assessing Authority concerned. The serial numbers shall be printed and the ticket shall have a perforation between the foil and the counterfoil. The stamp shall be affixed across the line of perforation in one direction only, so that the denomination of each one of them is easily readable i. e. they do not overlap each other. It shall further be ensured that the stamp is not affixed in an inverted position. The stamp shall be defaced by tearing, the ticket into two portions across the perforation in such a manner that each portion shall show the value of the stamp. The foil-portion of the ticket shall be given to the passenger who shall retain it till the termination of the journey. The counterfoil portion shall be retained by the owner till ordered to be destroyed by the Assessing Authority.

(ii) The tickets in stock with the owners at the commencement of these rules may be used with the permission of the Commissioner till such date as may be notified by him, provided these are serially numbered and show the places of both commencement and termination of a journey, and the amounts of tax and fare charged are separately indicated therein.

**10. Calculation and recovery of penalty under section 15.**—(1) The prescribed authority shall recover penalty in respect of the tax amounting to double the amount of the fare from the starting point of the journey of the defaulting passengers to the point of detection of default.

(2) The prescribed authority shall recover the penalty from the defaulting passenger at the spot and in cash and shall issue a receipt in form J. K. P. T. 17 in duplicate retaining the carbon copy with him and giving the original thereof to the passenger in token of having received the amount. He, shall also direct the owner of the motor vehicle to issue a regular ticket to the passenger from the point of detection to the point of termination of his journey. In case of his failure to pay, the amount shall be recovered from the driver or conductor of the vehicle who allowed the passenger to travel without the tickets.

(3) The officer shall maintain a regular account of the penalty amount recovered by him and shall deposit the same into the treasury within three days and send intimation thereof to the Assessing Authority simultaneously.

(4) The Assessing Authority shall check the monthly accounts and maintain the account of the money deposited into the treasury under sub-clause (3) and recovered by him, in a register in form J. K. P. T. 18. He shall have the figures reconciled with the treasuries and submit a monthly detailed account of the penalty accounts to the Commissioner by the 10th of the next month in the manner and on such forms as may be prescribed by the Commissioner.

**11. Procedure for the refund of value of un-used stamps or renewal of damaged or spoiled stamps.—**(1) Application for grant of refund or renewal of stamps shall be made personally by the registered owner or by registered post or through an agent to the Assessing

Authority of the area where they were purchased and shall furnish the following information:--

(i) Full name, surname (if any) caste and residence of applicant; and the name of the owner, if any, on whose behalf application is made;

(ii) Description and the number of stamps;

(iii) Total value;

(iv) Date of purchase of stamps;

(v) The place from where stamps were purchased;

(vi) Manner in which stamps were spoiled or rendered unfit for use;

(vii) Whether the application is for refund or renewal;

(viii) Date of application.

(2) Application for refund or renewal shall be received and promptly dealt with in the office of the Assessing Authority under the supervision of the Inspector.

(3) The application shall be entered in the register in form J. K.P. T. 12. The Inspector concerned shall examine the application in order to see that—

(a) the application is in the proper form;

(b) the stamps are genuine;

(c) if the value of the stamps tendered for refund or renewal is Rs. 100 or above, the actual purchase of the stamps is verified from the register of the person authorised to sell stamps or from the Treasury, as the case may be.

If the Inspector concerned finds that the application is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Assessing Authority with the objection recorded on it

If the Inspector concerned finds that the application is in order and the papers are complete, he shall, after carefully examining the grounds of the application, record a note whether he considers the claim to be admissible, and, if so, he shall submit the case along with the register in form J. K. P. T. 12, after completing columns 1 to 11. He shall also prepare and submit with the case a refund/renewal statement in form J.K.P.T. 13 or 14/ 15 and enter (both in words and figures) the amount of the refund, or of the fresh stamps admissible.

(4) The Inspector shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instructions for filling up the register and the refund/renewal statement, referred to in sub-rule (3) above have been duly observed. He shall also see that the rules and orders in this behalf contained in other relevant Manuals, Codes or Acts and other orders issued from time to time are strictly complied with. He shall then record his opinion as to the admissibility of the claim and if he finds the claim to be in order he will sign the refund/renewal statement and fill up the columns 12 to 15 of the register, and then submit the case with the relevant papers to the Assessing Authority.

(5) The Assessing Authority shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.

If he is satisfied that the claim is in order in all respects, he shall check the register and the refund/renewal statement with the relevant stamps and see that the amount of refund/ renewal to be granted/issued is correctly entered both in the register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered. He shall then have the stamps burnt in his presence and record the following

certificate on the file:-- If the stamps received are in good condition and fit for reissue, they shall not be burnt, but sent to the Treasury Officer with a memorandum in duplicate in form J. K. P. T. 16. The Assessing Authority shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register, and return the case to the Inspector.

(6) The Inspector shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his or her agent taking his or her acknowledgment in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.

When the amount of the refund does not exceed Rs. 100, the money may be remitted to the applicant by postal money order at his or her expense in accordance with relevant rules contained in the Financial Code Volume 1.

(7) If the Assessing Authority decides that the refund/renewal is not admissible, he shall record his reasons for refusal and return the papers to the Inspector. The Inspector shall return the application with stamps to the applicant in the manner laid in sub-rule (6) above. If the Assessing Authority calls for further evidence in support of the application, a memo shall be issued to the applicant giving full particulars of the documents required to be furnished.

(8) After an order has been passed by the Assessing Authority sanctioning the claim, or calling for further evidence in support of the application, if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within six months (or one year) in case the claim exceeds rupees ten in value of the date of such order, the application with stamps and refund/renewal statement shall be destroyed under the orders and in the presence of the Assessing Authority and the fact noted in column 21 of the register in form J. K. P. T. 12.

**12. Refund of excess tax paid.**—(1) An application from an owner for refund of excess tax paid shall be made to the Assessing Authority and shall clearly and briefly specify the grounds on which the refund is claimed.



(2) When the Assessing Authority is satisfied that a refund is due, he shall record an order sanctioning the refund and communicate the order to the applicant.

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## CHAPTER IV.

### Registers and Returns

13. **Register of tickets issued.**—Every owner shall maintain separate accounts of the passenger tickets issued in accordance with rule 7 showing the amount of fare, and the tax charged, if any.

14. **Inspection Note Book.**—Every owner shall maintain or cause to be maintained on each vehicle an Inspection Note Book which shall, on demand, be produced before an Inspecting Officer for recording of remarks by the said officer. The book shall be in form J.K.P.T. 5 and the owner shall get it authenticated by the Assessing Authority before bringing it into use, the one already in use shall be surrendered to the Assessing Authority.

15. **Account of stamps.**—Every owner shall maintain a daily account of the Passenger Tax Stamps in form J.K.P.T. 6 and shall furnish to the Assessing Authority a monthly abstract of such account in form J.K.P.T. 6-A, within ten days of the close of the month to which such abstract relates, and such abstract shall be signed by the owner or any person duly authorised by him in this behalf.

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## CHAPTER VI

### Payment of tax otherwise than by stamps.

16. **Payment of tax by owners under sub-rule (ii) of rule 8.**—(1) Every owner who pays tax under sub-rule (ii) of rule 8 shall maintain with each vehicle a register in form J.K.P.T. 7 and entries in this register shall be made for each trip separately:

Provided that in the case of Government-owned vehicles, entries in the way bills shall be construed as maintained in the form as provided in this sub-rule:

Provided further that, the owners of contract carriages paying tax in cash except those who pay tax in lump sum, shall maintain in their vehicles a register in form J.K.P.T. 19.

(2) The tax collected shall be deposited by the owner with the treasury within 7 days of the close of the month during which the tax has been collected.

(3) Every owner shall, within 10 days of the close of the month to which such payment relates, submit to the Assessing Authority a return in form JKPT 7-A.

17. **Return to accompany the Treasury receipt.**—Every return furnished under rule 16 shall be accompanied by a treasury receipt showing the amount of tax paid by the owner into the treasury.

18. **Payments made by means of challan.**—All payments shall be made by means of challan in form J.K.P.T. 8. Challan forms shall be obtainable free of charge at the office of the Assessing Authority.

19. **Challans to be in triplicate.**—Challans shall be filled up in triplicate. One copy of the Challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the Assessing Authority and the other copy shall be returned to the owner duly signed in proof of payment.

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## CHAPTER VI.

### Assessment.

20. **Assessment.**—(i) When tax is paid under rule 8 (ii), if the Assessing Authority is satisfied without requiring the presence of the owner or the production by him of any evidence that the returns furnished under rule 16(3), in respect of any period are correct and complete, it may at any time during the year and shall at the close of the year or after the closure of business, if it takes place during the year, assess the amount of tax due from the owner on the basis of such returns.

(ii) If at the close of the year or at any time during the year, the Assessing Authority without requiring the presence of an owner or the production of evidence by him is not satisfied with the returns furnished or the tax paid in respect of any period by him, it shall serve on such owner a notice in form J.K.P.T. 9 requiring him on a date and at a place to be furnished therein, either to attend in person or to produce or cause to be produced any evidence on which such owner may rely in support of such returns.

(iii) On the day specified in the notice or as soon afterwards as may be, the Assessing Authority, after herein such evidence as the owner may produce and such other evidence as the Assessing Authority may require on specified points, shall assess the amount of tax due from the owner.

21. **Notice of demand.**—If any sum is payable by an owner under the Act or these rules, the Assessing Authority shall serve a notice in form J.K.P.T. 10 and shall also fix a date, not less than 15 days from the date of service by which the owner shall furnish the receipted challan in proof of such payment.

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## CHAPTER VII.

### Appeal and Revision.

22. **Appeal.**—An appeal against an order passed under the Act or these rules shall lie to the 1[Deputy Sales Tax Commissioner] or to such other officer as the Government may in this behalf appoint.

23. **Presentation of appeal.**—A memorandum of appeal may be presented to the Appellate Authority by the appellant or his agent, or it may be sent to the Appellate Authority by registered post.

**24. Court fee and particulars of appeal.**—(1) The memorandum of appeal shall be written on the standard water-marked judicial paper bearing court fee of Rs. 2/- and it shall contain the following particulars:

- (a) the date of the order appealed against ;
  - (b) the name and designation of the officer who passed the order ;
  - (c) the grounds of appeal briefly but clearly set out.
- (2) It shall be accompanied by a certified copy of the order appealed against.
- (3) It shall be endorsed by the appellant or his agent as follows:--
- (a) that the amount of tax assessed and penalty (if any) imposed has been paid ; and
  - (b) that to the best of his knowledge and belief the facts set out in memorandum are true.
- (4) It shall be signed by the appellant or his agent.
- (5) The appeal may be summarily rejected, if the appellant fails to comply with any of the requirements of this rule.

**25. Hearing of appeal.**—If the Appellate Authority does not reject the appeal summarily, it shall fix a date for its hearing. The appeal shall be decided after notice to the Assessing Authority concerned if deemed necessary and after considering any representation that may be made by it and after giving an opportunity to the appellant, and such other person as in the opinion of the Appellate Authority may be directly interested in the result of the appeal, of being heard in person or by duly authorised agent. The Appellate Authority may, before deciding the appeal, itself hold such further enquiry or direct it to be held by the authority against whose decision the appeal has been preferred as may appear necessary to the said appellate Authority.

**26. Revision.**—The provision of rules 24 and 25 shall apply mutatis mutandis to every application for revision.

**27. Assessment or reassessment of tax and rectification of clerical or arithmetical mistakes.**—If, in consequence of definite information which has come into his possession, the appropriate Assessing Authority discovers that an owner has been under assessed or has escaped assessment for any year, or tax less than the amount of tax due has been levied in the form of stamps through inadvertence, error or misconstruction or otherwise, the Assessing Authority may, at any time, within a period of three years following the close of the financial year to which it pertains, send a notice to the owner in form J.K.P..T. 9/J.K.P.T. 11 and after hearing him and making such enquiry as he considers necessary, may proceed to assess or re-assess, as the case may be, and recover the tax payable by him.

**28. Uniform or insignia under section 13 (2).**—The uniform to be worn by the authorities under section 13(2) of the Act shall be as prescribed by the Commissioner and the insignia to be worn shall be metallic monogram worn on the left shoulder in the following form :

**29. Distribution of business among Assessing Authorities.**— Where there are more than one Assessing Authority in a district or province, their respective jurisdiction and the distribution of business amongst them shall be fixed by the Commissioner.

**30. Power to require production of accounts, registers and documents and power to seize them and to issue instructions.**—An assessing authority may, for carrying out the purposes of the Act or these rules:--

(a) at any time, call from or require an owner to produce or cause to be produced any accounts, tickets, registers, documents and other particulars relevant to the business of the owner;

(b) seize accounts, tickets, registers or documents of the owner if there is reason to believe that the owner is attempting to evade the payment of any tax payable by him under the Act; provided that whenever any accounts, tickets, registers or documents are seized, a receipt shall be granted to the owner for the same and the seized papers shall be retained only for so long as may be necessary for the examination thereof or for purpose of any prosecution;

(c) issue from time to time instructions to the owner for the proper maintenance of registers and accounts used in connection with the business of the owner ; and the owner shall comply with such requirements and instructions.

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