

PUNJAB GENERAL SALES TAX ACT, 1948

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4. Incidence of taxation. 4 A. Liability of dealers registered under Parliament Act No. 5. 6. 7, 10. 11. 74 of 1956 to pay tax. Rate Of tax. Tax-free goods. Registration of dealers. Voluntary registration. (Deleted by Punjab Act 18 of 1960). Payment of tax and returns. Assessment of tax. 11-A, Reassessment of tax. 11.AA. Review of certain assessmentst. etc., of tax on certain goods, Tax. and penalty recoverable as arrears Of land revenue. 13, 14, 14 A, 15. Refunds. Accounts. Production and inspection of books, documents and accounts. Assessee permitted to attend through authorised agent, etc. Establishments of check-posts or barriers and inspection goods in transit. Delegation of powers. 256 PUNJAB SALES TAX ACT, 1948. Ph. Act 16. to regarding change j 7. Transfer of business. to Stock IS. (Deleted by Punjab Act yr of 1952). to. in certain proceedings, 20, Appeal. Revision. 21-A. Rectification of mistakes. 21-B. Disposal of pending appeals and applications, etc, 22. Statement of case to High Court. 22-A. Power of Commissioner and his Assistants to take evidence. 23. 24. 25. 26. 27, 27-A. 27-B. 28. 29, 30, 31. sentence on oath, etc. Offences and penalties. Compounding of offences. Indemnity. Returns, etc., to be confidential. Power to make rules. Transitional provisions. Transitional provisions Repeal. Provision in case of inter-State trade, etc. Power to exempt. Power to amend Schedule C. SCHEDULE 'A' SCHEDULE 'C' [1948 : Pb. Act XLVI.] PUNJAB GENERAL SALES TAX ACT, 1948. (Punjab Act No. XLVI of 1948) 120th No. vernier, 1948) [Received the assent of His Excellency the Governor of East on the 15th or November. 1948; and first published for general information in the Government Gazette, (Extraordinary), dated the 20th November, 1 Year 1948 2 No. XL VI 3 4 Short title Whether affected by later Legislation The Punjab Amended by General Sales Tax Act, 1948. j. Punjab Act XXXV of 1949 2 Adaptation Of Laws Order, 1950 3. Adaptation of Laws (Third Amendment) Order, 1951 5. Punjab Act XIX of 1952' 6. Punjab Act xxvnr 7. Punjab Act X of 8. Punjab Act XVI of 1954 for Statement and Reasons. see East Punjab Government Gazette (Extraordinary), 1948. page 488-G ; and for the report of Select Committee. see lb} 1948, pages 34—51 ; for proceedings in the Assembly see East Punjab Legislative Assembly Debates, Volume III. 1948, pages 475—50}. *For Statement of Objects and Reasons, see East Punjab Government Gazette (Extraordinary). 1949, p. 1057-58 • for proceedings in the Assembly, see East Punjab Legislative Assembly Debates, 194b, Volume IV, 'For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1952, page 569 ; and for proceedings in the Assembly, Punjab Legislative Assembly Debates, 1952i Volume 11, pages (19) 57-(19) 91 ; and Council Debates, Volume II pages (11) 23-01) 60 and (12) J-12(38). 'For Statement of Objects and Reasons see Punjab Government Gazette (Extraordinary), 1952, page 72 the Assembly, see Punjab Legislative Assembly Debates. 1952, Volume IIJt Pages and Punjab Legislative Council Debates. Volume III, pages (2) 16023. 'For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary) 1953. par 540. 'For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1954. page 164. 'For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary). 1954, page 264. 258 1 PUNJAB GENERAL SALES TAX ACT, 1948 2 A amended by— General Act I Act, Y. XXtkor 1936,' 11. 12. F. tendetl in the territory which, innvedialcly Itforc the 1 st November. 19 56, were in the State Of Punjab Stateq Union 14. 15. 16. 18. 19, 20, 21. 22. 23. hy No. 4. of 1957,' Act 7 Of 1958.' Act of run Act or Punjab Act 24 of ' Act 18 of 1960.4 Act 16 of 1961.' • Punjab Act 8 of 1962." Punjab of Punjab Act of ID punj/E1b Act 28 or 1965.1' Government of India Notification No. c,SR 12B, dated the 6th July, 24. The Punjab Reorganisation (Chandi- garh) (Adaptation of Laws on State and Concurrent SubjZ*) 1955, iFor Statement of Objects and Reasonsq sec Punjab Government Gazette (Extraordinary). 1954, page 138. 'For Statement of Objects and Reasons, see Punjab Government Gazette pages 227-228, iFor Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1956, page 470. •For Statement of Objects (Extraordinary), 1957. page: 371, 'For Statement Of Objects Extraordinary), 1958, 640. SFor Statement Of Objects (Extraordinary), 1958, page 447. TFOt Statement Of Objects (Extraordinary). 1959, page 38B. SFor Statement Of Objects (Extraordinary), 1959, page 1023. Statement Of Objects

(Extraordinary), page 399. and Reasons, see Punjab Government Gazette and sec Punjab and Reasons, see Punjab and Rcaqoaq, see Punjab and Reasons, see Punjab and Reasora, see Punjdb iØFor Statement of Objects and Reasons, see Punjab Government Government GO t: Government Governnwnt G ztzc•ttez Gazette Gazette Gazette Gazette (Extraordinary), 1961, page 324, This Act 1st APi'il, 1961. iiFor Statement Of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1962, page 690. "For of Objects and Reasons, Punjab (Extraordinary), 1963, INge 215. • iiFor Slatem•nts Of Objcel\$ and Punjab Government (I\$araordinary), 1963 pay: 452. SLFor •Statement of Objects and Reasons, see Punjab Govenn•ont Gazette (Extraordinary) 1965, page it \$4. Ph. Act XLVI.] GENERAL TAX 259 Aci ito provide for the levy of u genera/ the sale [or purchase] of gooris in and for lhe repcu/ of the Punjab General Sales Tax 1941. It is hereby coacted as follows • 1. (i) This Act may be called the Punjab General Sales Tax Act, 1948. title, extent (2) It extends to the "hole of the d[Union territory of and commence—Chandigarh]. rrecent. (3) It shall come into force on the 1st 5[May, 1949]

2. In this Act, unless there is anything repugnant the subject or context,—(a) authority" means any person authorised by the Central Government to make any assessment under this Act • (b) "Commissioner" means the Excise and Taxation Commissioner appointed under sub-section (1) of section 3 (d) • (c) "Dealer" means any person including a Department of Government who in the normal course of trade sells or purchases any goods that are actually delivered for the purpose of consumption in the Union Territory of Chandigarh] irrespective of the fact that the main place of business of such person is outside the said State and where the main place of business of such person is not in the said States 'dealer' includes the local manager or agent of such person in the Union Territory of Chandigarh] in respect of such business.] inserted by Punjab Act. No. 7 of section 2, "East Punjab by the Adaptation of Laws (Third Amendment) Order; . "Omitted by Punjab Act No. 1959, section 2. 'Substituted for the words State Government" by the Punjab Reorganisation (Adaptation of Laws on State and Concurrent Order. 1968. • Substituted for the by the Punjab Act of 1949. substituted for • "Provincial" by the of Laws order. omitted (with effect 1st April, Act No. 18 of 1954. The original clause inserted by Punjab Act No. 3 of section 3 (d) of the Punjab" by the (Adaptation of Laws on State Order, HSubstituted for the word 'Tunjab' by idid. D) finitions. 260

PUNJAB GENERAL SALES TAX [1948 • Act XLVII A co-operative society or a club or any association which sells or supplies goods to its members [or purchases specified in Schedule C * *] is dealer within the meaning of this clause. (2) A factor, a broker, a commission agent, a dealer, an auctioneer or any other mercantile agent by whatever name called, and whether of the same description as here-in-before mentioned or not who carries on the business of [selling, supplying or purchasing goods and who has in the customary course of business, authority to sell goods belonging to principals or to purchase goods on their behalf] is a dealer. (3) For the purpose of this clause, 'Government' will include the Central Government or the Government of any other State. 'declared goods' means goods declared under section 14 of the Central Sales Tax Act, 1956, to be of special importance in Inter-State trade or commerce • 'goods' means all kinds of movable property other than newspapers, actionable claims, stocks, shares or securities (f) c 'prescribed' means prescribed by rules made under this Act; (ff) 'purchase' with all its grammatical or cognate expressions, means the acquisition of goods specified in Schedule C for cash or deferred payment or other valuable consideration other-wise than under a mortgage, hypothecation charge or pledge Inserted by Punjab Act No. 7 of 1958, 3 (i) 'Substituted by Punjab No. 24 of 2, 'The words "for use in the manufacture of goods for sale" omitted (with effect from 1st April, 1960), by Punjab Act No. 1b of 1960. section 2 'Substituted for the word "selling or supplying goods and who has in the customary course of business, authority to sell goods belonging to principals" by Punjab Act No. 7 of 3(1) by Government Of Notification No. July, 1968. • Substituted (with effect from 1st April 1960) by Punjab Act No. 18 of 196). section 2 'Substituted (with effect from 1st April, 1960). by section 2(4). : Act XLVI GENERAL SALES TAX 261 (g) "registered" means registered under this Act (h) "sale" • means any transfer for cash or deferred payment or other valuable consideration, * but does include a mortgage, hypothecation charge or pledge Explanation-A) A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale. [(h) 'Tribunal' means the Tribunal constituted under section 3-A: (i) turnover' includes— (i) the aggregate of the amounts of sales and purchases and parts of sales and purchases actually made by any dealer during the given period less any sum allowed as cash discount according to ordinary trade practice but including any sum charged or anything done by the dealer in respect of the goods at the time of, or before, delivery thereof • Inserted effect from 1st April, by Punjab Act No. of section 2 (i) substituted with from 1st April, 190), by abid. section 2(S) by India Notification dated 6th 1968, • Omitted by Punjab No. 13 of 1959, section 11e words "Saks and parts by Punjab Act NO. of 'Omitted (with effect from 1st April by Punjab Act NO. 196.1, omitted from April, No, section 2 Act. 262

GENERAL SALES TAX The proceeds of any sale outside the Union Territory of Chandigarh by dealers both inside and outside the Union Territory of Chandigarh, shall not be included in the turnover, The turnover of any dealer in respect of transactions or forward contracts in which goods are actually not delivered, shall not be included in the turnover. (j) "year" means the financial year (k) "import" means the bringing of goods into the Union Territory of Chandigarh] from any place outside its limits.] 3. (1) For carrying out the purposes of this Act, the Central Government may appoint a person to be Excise and Taxation Commissioner, and such other persons to assist him as it thinks fit. (2)

Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act. (3) All persons appointed under sub-section (1) and the Presiding Officer of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 613-A. (I) The State Government shall, by notification in the Official Gazette, constitute one or more Tribunal Tribunals, as the State Government may deem fit, to exercise the functions conferred by this Act, *Added by Fast Punjab Act XXXV of 1949. •Substituted for the words "State Government" by the Punjab Reorganisation (Chandigarh) (Adaptation of laws on State and Concurrent Subject) order, 1968. for the words "shall be deemed" by Government of Punjab notification NO. July. bS±tions 3-A, 3*Band 3.C by Government of India notification No GSR, 1213. dated the 6th July, 1968. '948 . Pb, Act NJ. VI I SALES 26.3 q 2) A Tribunal consist Of person IO bc appmntd by the State Government, (3) A person shall not be qualified for appointment as presiding officer of- a unless — he is a serving or retired Judge of the High Court, or (h) he is a serving* or a retired member of the Indian Administrative Service who is or had been serving in Connection with the administration of the Union Territory of Chandigarh and had put in not less than seven years in the Indian Administrative Service, (4) No person shall be appointed or continue as a Presiding Officer of a Tribunal if he has attained the age of sixty-five years. (S) Subject to the provisions of sub-section (4), the term of office of the Presiding Officer of a Tribunal shall be three years and he shall not be eligible for re-appoint- ment. (6) The Presiding Officer of a Tribunal shall be entitled to such salaries and allowances and shall be governed by such conditions of service as may be prescribed (7) The Presiding Officer of a Tribunal may be removed from the Office by the Government, if— (a) he is adjudged an insolvent ; or (I) he takes up employment outside the duties of his office ; or (c) in the opinion of the Government— (i) he has become incapable of acting on account of unsoundness of mind or any other reason or (ii) he is in case here are more tribunals than 264 Act (il) he is guilty such would render him unfit to continue as Presiding Officer : (d) he is convicted on offence moral turpitude. The presiding Officer Of a Tribunal may, at any time by writing in his hand addressed to the State Government resign his office but his resignation shall take effect from the date on which it is accepted. (9) A vacancy in the office of the Presiding Officer of a Tribunal shall be filled by the State Government as soon as practicable in accordance with the provisions of the Act and the proceedings before a Tribunal may be continued from the stage of at which the vacancy is filled. (IO) No order made and no act done or proceedings taken under this Act by or before a Tribunal shall be called in question in any manner on the ground merely of any defect in the constitution of the Tribunal. (11) Subject to such conditions and limitations as may be a Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person ordered to pay the same as arrears of land revenue. (12) Subject to any rules that may be made in this behalf, a Tribunal shall follow such procedure as it may deem fit. (13) A Tribunal shall, subject to any direction given by the State Government, sit at such place or places within its jurisdiction as it may deem fit. (14) The State Government may appoint such officers and servants as may be required to enable a Tribunal to carry out its functions under the Act. (15) Ordered. 3.B. In the event of the State Government constituting more Tribunals than one, the State Government shall, by notification, define the local limits of jurisdiction of each where appeal, application or revision pending before Tribunal relates to the local limits of an area which. If result or the issue of such a notification has fallen within the jurisdiction of another Tribunal. such appeal, application or revision shall stand transferred to and heard and decided by the other Tribunal, 3-C. Dissolution of anything contained in sub-section (5) of section 3-A where there are more Tribunals than one, the State Government may at any time by reason of insufficiency of work pending before the Tribunals, dissolve any Tribunal and no Presiding Officer of the Tribunal effected by such dissolution shall have any claim against the State Government (1) Subject to the provisions of section 5 and 6, every dealer [except one dealing exclusively in goods declared tax-free under section 6] whose gross turnover during the year immediately preceding the commencement of this Act exceeded the taxable quantum shall be liable to pay tax under this Act on all sales effected after the coming into force of this Act purchases made after the commencement or the East Punjab General Sales Tax (Amendment) Act, 1958) Provided that the tax shall not be payable on sales involved in the execution of a contract which is shown to the satisfaction of the assessing authority to have been entered into before the commencement of this Act- Every dealer to whom sub-section (I) does not apply or who does not deal exclusively in goods declared to be tax-free under section 6 shall be liable to pay tax under this Act on the expiry of 30 days after the dates on which his

gross turnover '[during any year] first exceeds the taxable quantum Provided that in the case of a dealer who imports any goods for sale or use in manufacturing or processing, •Inserted by Ensi XXXV •Added by Punjab Act NO. 7 of 1958. 'Substituted by Punjab Act No. 28 of 1933. qnyerted by punjab NO. of 1959 section 266 PUNJAB GENERAL SALES TAX [1948] li. Ael or who manuraetures of' processes any goods for sale the liability to pay tax shall comntence with effect from the date on which his gross turnover '[during any year] first exceeds the taxable quantunt.l Notwithstanding anything contained in sub- sections I i) and no tas on thc or goods Shall bc levied a tax on their purchase is payahJc under this Act.] (3) Eevery dealer who lias beco•ne liable to pay tax under this Act shall continue to be so liable until the expiry of three consecutive years during each of which his gross turnover has failed to exceed the taxable quantum and such further period after the date of such expiry as may be prescribed, and on the expiry of this later period his liability to pay tax shall cease. 44) Every dealer, whose liability to pay tax has ceas under the provisions of sub-section (3) shall again be liable to •pay tax under this Act '[with effect from the date on] which his gross turnover first exceeds the taxable quantum.] (5) In this Act the expression "taxable quantum' means— (a) Slin relation to any dealer who imports for sale or use in manufacturing or processmg any goods in 61 Union Territory of Chandigarh], Nil 1] '[Provided that the provisions or this clause shall 11't apply to a dealer WII ' had placed orders for import of goods before the 8th August, 1952, but received such goods on or after the date and his gross import for sale or use in manufacturing or processin{lāt not exceed Rs 5,000 during the year and he did not make any other import of goods after the said date. unserted by Punjab 13 of 1959 4. 'Sub•section inserted (with effect 1st April, 1960) by Punjab No. 18 of 190 section 3. 'Substituted by Punjab Ael XXXY of 1949. 'Substituted for the words eon th• Of two 10 thegnd of" by Punjab Act VI Of 1952. section 36), •Substituted by Punjab Act VI Of 1952. 'Substituted for the words • 'PunÅb" by the Pl]t]ijab Reorganisation (Chgndi• (Adaptation of Laws on State und Concurrent Subjects), Order 1968. by Punjab Act No. of 1948 ; pb. Act XLVI.I i't-TNJAt1 GENERAL SALES TAX in relation to any dealer. who himself manu- factures or produces any goods for sale, 10,000 rupees : in relation to any dealer, who runs _l_oh, Dhaba hot I or restaurant, halwai shop, bakery] or other Simi ur establishtnent where- in Indian food preparations, including tea, are served, 25,000 rupees; in relation to any particular classes of dealers not falling withing '[clauses (a), (h) and such sum as may be prescribed ; or ll(d)] in relation to any other dealer 5140,000J rupees: Provided that the registration of dealers already registered under this clause shall not be cancelled until their turnover in each of three consecutive years does not entitle them to can- cellation under clause (b) of sub-section (6) of section 7, 614-A. A dealer registered under the Central Sales Liability dealer Tax Act, 1956 (Parliament Act No. 74 of 1956), who under Parlia:rrnt NO. is not liable to pay tax under section 4 shall never- of theless be liable to pay tax under this Act on any sale [or purchase] made by him inside the Wnion Territory of Chandigarh]. 5. (1) Subject to the provisions of this Act, there shall be levied on the O[taxable turnover of a dealer] a tax at such rates 10[not exceeding] 11[five naye paise] in a rupee as the 12[CentraJ Government] may by notification direct ; •crause@) omitted and clauses and (e) rc-nunbtered as clauses 4b), (c) and (d) lespectilely by Punjab Act NO. 'Inserted by Punjab Act No. 8 of 1962. *SaBtituted for the word "restaurant" by Punjab Aci No. 25 of 1965. 'Substituted for the words. brackets and letlcrs • •clauses (a)/ (b) andV by runjab Act NO. 8 of 1962. 'Substituted for ibe figure "50,000" by Punjab Act NO. 28 of 1965, 'Inserted by Punjab Act No, 13 of '959. (with effect from 1st April. 1960) by Punjab Aci No. 18 ot 1960, 'Substituted for the word "Punjabi" by the pamiab Reorganisation (CIEiAdigarh) (Adaptation or Laws on State and Concurrent Subjects) Order, 19CS, *Substituted for the words"taxgbJe torn-over every year ofa Punjab Act No. 28 of 1965. IPInserted by Punjab Act No. 19 of 1952. 'ESubstituted for the words 'ifour naya raise" by punjab Act No, 16 or t9bl ASubstituted for tho words 'Stato Government" by Punjab Reorganisation Åigarh) Adaptation Of Laws on Stato and Concurreni subjects) Order, 194.8, 268 GENERAL SALES TAX [1948 ; Ph. XLVI I[Provided that a tax at 21such ratc, not exceed- ing eight naye Paise in a rupcc. as may bc) so notified may be levied on the sale Of luxury goods as specified in Schedule 'A ' appended to this Act from such date as the Central Government may by notification direct. The a Central Governmnet ancrr giving by notification not less than 4[twenty days notice of its intention so to do may by like notification add to or delete from this Schedule, and thereupon this Schedule shall be ficemed to have been amended accordingly B[Provided further that the rate Of tax shall not cx- eeed two naya Paise in a rupee in respect of any declared goods : Provided further that with effect from the date of extenswn of the Punjab General Sales Tax (Amendment and Validation) Act, 1967 to the Union Territory

of Chandigarh the rate of tax shall not exceed three paise in a rupee in respect Of any delcared goods
 Provided further] that Government may by noti- fiætion in the Official Gazette declare that in respect of
 any goods or class of goods the dealer may pay such lump sum by way of composition of the tax payable
 under this Act, as the Government may notify from tune to time.) 9111A) The '[Central Government] may
 by notlfi. cation direct that, in respect of such goods and with effect from such date as may be specified in
 the notification, the tax under sub-section (I) shall be levied at the first stage of sale thereof ; and on the
 issue of such notifica- tion the tax on such goods shall be levied accordingly Provided that no sale of such
 goods at a subsequent stage shall be exempt from tax under this Act unless the dealer effecting the sale at
 such subsequent stage furnishes to the assessing authority in the prescribed form and manner a certificate
 duly filled in and signed by the registered dealer from whom the goods were purchased. IN" proviso
 in.scned by Punjab Act No. 31 of 1956. 'Substituted for the words "doublethcrateoftax"bypunjab Act No, 1
 Of 1958, 'Sub'lirujedforthe words "State Government" by the punjab Rc•orgat'i• sation (Chandigarh)
 (Adaptationor Laws on State and Concurrent Order, 1968. 'Substituted tor the words •qhree months" by
 Governnetu India Notification No. 1273 dated the 6th July, 1968. 'Proviso from April. 1960) by Punjab
 Act No. 18 of 1960. 'Theword5 •asdefined in clause (c) of section 2 of the Central Sales Tax Act, 1956,
 and such tax shall not be lovied on tho purchase or sale of such goods at moro than 01E8*•omitted by
 Government of India notification No, GSR '273, dated the 6tb JLdy 1968. by Iblld. 'Provboitberted by P*
 Act No. 28 of 1951 and for the word oprovided" the "provided further' 'gu tutedb PunÅbAct No. 3 or 1956,
 by PunÅbAetNo, 28 0/1965. 1948 : Pb. Aet XLVI.] GENERAL SALES TAX 269 Explanation.—For the
 purposes of this sub-section, the first stage of sale in respect any goods and in re- ration to any class
 ofdcalers shall bc such as •nay be specified by the IICentral Government] in the notification.] (2) Tn this
 Act the expression • faxable turnover" means that part of a dealer s gross turnover during any period which
 remains after deducting therefrom— (a) his turnover during that period on— Q) the sale of goods declared
 tax-free under section 6, ' [sales to a registered dealer of goods other than sales of goods liable to tax at the
 first stage under sub- section (IA)] declared by him in a prescribed form as hffing intended for resale in the
 '[Unron Territory of Chandigarh or sale in the course Of inter-State trade or commerce 5 or sale in the
 course of export of goods out of the territory of India] or of goods specified in his certificate of registration
 for the use by him in the manufacture in the '[Union Territory of Chandigarh of any goods for sale and on
 sales to a registere dealer ofcontainers or other materials for the packing of such goods Provided that in
 case of such sales, a declaration duly filled up and signed by the registered dealer to whom the goods are
 sold and containing prescribed particulars on a prescribed

form is furnished by the dealer who sells the goods • Provided further that when such goods are used by the dealer to whom these are sold for purposes other than those for which these were sold to him, he shall be liable to pay tax on the purchase thereof at the rate for words "State Government" by the Punjab Reorganisation (Adaptation of State and Concurrent Subject) Order, 1966. by Punjab Act No. 13 of 1959. the words "sales of goods" by Punjab 1963. • Substituted the words "State of Punjab" by the Punjab Reorganisation (Adaptation of Non-State Subjects) Order. (With 1959) NO. OF PUNJAB GENERAL SALES TAX 11948. Act of tax leviable on the sale or such goods notwithstanding that such purchase is not covered by clause of section 1 (iv) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy; sales or purchases of goods falling under section 29;] (vi) the purchase of goods which are sold not later than six months after the close of the year, to a registered dealer, or in the course of inter-State trade or commerce, or in the course of export out of the territory of India : Provided that in the case of such a sale to a registered dealer, a declaration, in the prescribed form and duly filled and signed by the registered dealer to whom the goods are sold, is furnished by the dealer claiming deduction.] J such other sales as may be prescribed; (b) the amount of sales tax included in the gross turnover,] 'Substituted by East Punjab Act XXXV of 1949 then deleted Punjab Act VI of 1952* section 4 by Punjab Act No. 13 of 1959, section 6 (a) (ii). 'Sub-clause (vi) inserted previously by Punjab Act No. 13 of 1939. substituted (with effect from 15th April 1960, by Punjab Act No. 18 of 1960, section 1 Renumbered by Punjab Act NO. 13 of 1939, 'Substituted by Punjab Act No. 13 of 1959, section 6(b). 1948 : Pb. Act XLVI PUNJAB SALES TAX 271 Notwithstanding anything contained in this Act,— (a) in respect of declared goods, shall be levied at one stage and that stage shall be— (i) in the case of goods liable to sales tax, the stage of sale of such goods by the last dealer liable to pay tax under this Act; (ii) in the case of goods liable to purchase tax; the stage of purchase of such goods by the last dealer liable to pay tax under this Act ; (b) the taxable turnover of any dealer for any period shall not include his turnover during that period on any sale or purchase of declared goods at any stage other than the stage referred to in sub-clause (i), or as the case may be, sub-clause (ii) of clause (a). I (1) No tax shall be payable on the sale of goods Tax free goods. specified in the first column of Schedule B subject to the conditions and exceptions, if any, set out in the corresponding entry in the second column thereof and no dealer shall charge sales tax on the sale of goods which are declared tax-free from time to time under this section (2) The 3[Central Government], after giving by notification not less than '[twenty days] notice of its intention so to do, may by like notification add or delete from Schedule B and thereupon Schedule B shall be deemed to be amended accordingly J 7. (1) No dealer shall, while being liable to pay tax Registration under this Act, carry on business as a dealer unless he has been registered and possesses a registration certificate. inserted by Government of India notification No, G.S.RV 1273, dated the 6th July, 1968. substituted by Punjab Act No. 24 of 1959* section 3. iSubstituted for the words OState Governments by the Punjab Reorganisation (Chandigarh) (Adaptation of Laws on State and Concurrent Subjects) Order, 1966. • Substituted for the words ' •three months' b' Government of India notification NO, G.S.R. 1273, dated the 6th July, 1968. 272 PUNJAB GENERAL TAX 11948 Act XLVI (2) Every dealer required by sub-section (i) to be registered shall make application in this behalf in the prescribed manner to the prescribed authority (3) If the said authority is satisfied that an application for registration is in order, he shall, in accordance With rules and on payment of such fees as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form which may specify the class or classes of goods for the purposes of sub-clause (ii) of clause (a) of sub-section (2) of section 5, The Commissioner may from time to time, by order amend or any certificate of registration on— (a) information furnished under section 16; or (b) information received that the dealer has violated any provision of this Act or the rules made thereunder; or (c) any other sufficient cause including misuse of the certificate or cessation of liability to payment of under this Act: Provided that no order affecting any person adversely shall be made under this sub-section without affording him a reasonable opportunity of being heard.] (5) When any dealer *Has paid the amount of penalty imposed under section 23] in respect of any contravention of sub-section (1) of this section, the Commissioner shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (3) Of this section on the dealer's application. (6) When— (a) any business in respect of which a certificate has been granted upon application made under sub-section (2) has been discontinued or transferred; or by

Act o. 0 1965. 'Substituted the Words "has been or bag paid cornpositiOO money undar section 24" by Iblb. 1948 Pb. Act PUNJAB GENERAL TAX 273 (b) the gross turnover of any such business hag during each of three consecutive years railed to exceed the taxable quantum; i the certificate of registration granted under the Central Sales Tax Act. 1956, to a dealer liable to pay tax by virtue of the provisions of section 4-A but who is not otherwise liable to ay tax under section 4, has been cancelled, the Commissioner shall cancel the registration "[and the cancellation shall come into force after the expiry of such period as may be prescribed,] g. (1) Any dealer Alexcept one dealing exclusively in goods declared tax-free under section 6] whose gross turnover during a year exceeds '[15,000] rupees may notwithstanding that he may not be liable to pay tax under section 4, apply in the prescribed manner to the prescribed authority for registration under this Act. (2) The provisions of sub-sections (3) and (4) and clause (a) of sub-section 6 of section 7 shall apply in respect of applications for registration under this section. (3) Every dealer who has been registered upon appli- cation Tnnde under this section shall, for so longas his registration remains in force, be liable to pay tax under this Act whether his gross turnover exceeds the taxable quantum or not. (4) The registration of a dealer upon application made under this section shall be in force for a period ofnot less than three complete years and shall remain in foræ thereafter unless cancelled under the provisions of this Act. (5) Subject to the provisions of sub-section (4), a dealer registered upon application made under this section may apply in the prescribed manner not less than SIX months before the end of a year to the authority which granted him his certificate of regis- tration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel theregi\$tration accordingly JAdded by Punjab Act No. 13 of 1959. section 8. •Added by East Punjab Act NO. XXXV or 1949 SInserted by E.ast Punjab Act No. XXXV or 1949. 'Inserted by East No. XXXV of 1949. by act No. XXXVof1949. 274 Ptnmn GENERAL SALES (1948 Act The Commissioner or any officer authorised from eer- class cf by him in writin in this behalf, if it appears to him to be necessary so to o for the proper realisation or the tax levied under this Act. Inay impose Cot to vc record. ed in as condition or the issue ora registration cer- tificate to a dealer or of the continu nce, in effect, of such a certificate issued to any dealer, a requir ment that the dealer Shaq give security up to an atmount and in the manner approved by the Commissioner for the payment of the tax for which he may be or become liable under this Acta 10. (1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as ani returns, may be prescribed. The Commissioner may, in such circumstances and subJect to such conditions as may be prescribeds acæpt from any dealer, in lieu of the amount of the general tax payable during any period, a lump sum by way of composition determined in the prescribed manner.] (3) | Such dealers as maybe required so to do by the assessing authority by notice served in the prescribed manner and every registered dealer shall furnish such returns by such dates and to such authority as may be prescribed: Provided that, if any dealer establishes to the satis- faction of the assessing authority that his average tax- able turnover does not exceed ten per centum of his average gross turnover , the returns to be furnished by such dealer under this sub-section shall be annual returns. J Before any registered dealer furnishes the returns required by sub-section he shall, in the prescribed manner, pay into a Government Treasury or the Reserve Bank of India the full ainount of tax due from him under this Act according to such returns and shall furnish along with the returns receipt from such Treasury or Bank showing the payment of such amount. J If any dealer discovers any omission or 'Section 9 omitted (with effect from 1st April, 1960), by Punjab' Act No. 18 of 1960, section 6. and 6Wtion inserted by Punjab Act 28 of 1965, 'Subsection (2) inserted and the existing sub-sectiOns (3) and (4) reamumbered as sub-sections (4) and respectively, by Punjab Act VI of 1952, section 6. 'Sub-sections (2), (3) and (4) now been reicittgred as sub-sections (4) and Act VI Of 1952, section 6, •Substituted for brackets andfigute by Punjab Act28 of 1965. 1948 : Pb.Åct XLVI.) GENERAL 275 otller error in any return furnished by him, he may at any time befotc the date prescribed ror the urnishing of the next return by him furnish n revised return, and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showin payment in the manner provided in sub-section 01 the extra amount. J Ifa dealer falls without sufficient cause to comply with the requirements of the provisions of sub- section (3) or sub-section (4), the Commissioner or any person appointed to assist him under sub-section (1) of section 3 may, after giving such dealer a reasonable opportunity of being heard, direct him to pay,' byway of penalty, a sum -not exceeding ong and a half times of of the amount of tax at to which he is

essed or is liable to be assessed under section 11 in addition to the amount of tax to which he is assessed or is liable to be assessed], and Where no tax is payable, a sum not exceeding one hundred rupees. If a dealer has maintained false or incorrect accounts with a view to suppressing his sales, purchases or stocks of goods, or has concealed any particulars of his sales or purchases, or has furnished to, or produced before any authority under this Act or the rules made thereunder any account, return or information which is false or incorrect in any material particulars the Commissioner or any person appointed to assist him under sub-section (1) of section 3 may, after affording such dealer a reasonable opportunity of being heard direct him to pay, by way of penalty in addition to the tax to which he is assessed or is liable to be assessed, an amount which shall not be less than ten per centum, but which shall not exceed one-and-a-half times, of the amount of tax to which he is assessed or is liable to be assessed.] (1) Assessing Authority is satisfied without assessment of tax. requiring the presence of [dealer] or the production by him or any evidence that the returns furnished in respect of any period are correct and complete, he shall assess the amount of tax due from the dealer on the basis of such returns. •Substituted for brackets and figure by ibid. order from 1st April. 1960), by Punjab Order of section 7- •Substituted for the words "which may be assessed on account in addition to the amount of tax assessed" by Punjab Nov 2B of 1965. •50b section added by Punjab Act No. 2 of section 4. •Section 11 substituted by Punjab Act VI of 1952. section 1, the words "dealer" by Punjab NO. 28 Of 1965 216 PUNJAB GENERAL SALES TAX [1948 • 1b. Act XLVI (2) If the Assessing Authority is not satisfied without requiring the presence of [dealer] who has furnished the returns or production or "8 instances that the returns furnished in respect of any period are correct and complete, he shall serve on such dealer a notice in the prescribed manner requiring him, on a date and at a place specified therein, either to attend in person or to produce or to cause to be produced any evidence on which such dealer may rely in support of such returns. (On the day specified in the notice or as soon afterwards as may be, the Assessing Authority shall, after hearing such evidence as the dealer may produce, and such other evidence as the Assessing Authority may require on specified points, assess the amount of tax due from the dealer. If a [dealer], having furnished returns in respect of a period fails to comply with the terms of a notice under sub-section (2), the Assessing Authority shall within five years after the expiry of such period, proceed to assess to the best of his judgement the amount of the tax due from the dealer. (5) If a [dealer] does not furnish returns in respect of any period by the prescribed date, the Assessing Authority shall within five years after the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed to assess to the best of his judgement, the amount of tax, if any, due from the dealer. (6) If upon information which has come into his possession, the Assessing Authority is satisfied that any dealer has been liable to pay tax under this Act in respect of any period but has failed to apply for registration the Assessing Authority shall, within three [five years] after the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed to assess, to the best of his judgement, the amount of tax, if any, due from the dealer in respect of such period and all subsequent periods and in cases where such dealer has wilfully failed to apply for registration, the Assessing Authority may direct that the dealer shall pay by way of penalty in addition to the amount so assessed, a sum not exceeding one and a half times that amount.) 1 Substituted for the words "registered dealer" by Punjab Act No. 25 of 1965' Sub-sections (4), (5) and (6) substituted by Punjab Act No. IV of 1955 deemed to have so substituted with effect from 17th March, 1953. 'Substituted for the words "four years" by Punjab Act NO. 28 of 1965, 1948 Pb. Act XI, VI. (7) The amount of tax— (a) due where the returns are furnished without receipt showing full payment thereof, or assessed under sub-sections (4) and less the amount, if any, already paid by the dealer in respect of the said period, (c) assessed under sub-section (6) together with the penalty directed to be paid under that sub-section. shall be paid by the dealer into a Government treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the Assessing Authority for this purpose and the date to be specified shall be not less than thirty days from the date of service of such notice : provided that the Assessing Authority may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax due and the penalty, if any, by instalments. (8) If the tax assessed under this Act or any instalment thereof is not paid by any dealer within the time specified therefor in the notice of assessment or in the order permitting payment in instalments, the Commissioner or any person appointed to assist him under sub-section (1) of section 3 may, after giving such dealer an opportunity of being heard, impose on him a penalty not exceeding in amount the sum due from him.] (9) Any assessment made under this section shall

be without prejudice to any prosecution instituted for an offence under this Act. I 2[11-A. (1) If in consequence of definite information which has come into his possession, the Assessing Authority discovers that the turnover of the business of a dealer has been underassessed, or escaped assessment in any year, the Assessing Authority may, at any time within 31 five years) following the close of the year for which the turnover proposed to be reassessed, and after giving the dealer a reasonable opportunity in the prescribed manner of being heard, proceed to reassess the tax payable on the turnover which has been underassessed or has escaped assessment. 'Substituted (with from April, 1960) by Punjab NO. IS Of 1960 I

I-A inserted by Punjab Xei No, IV ot and deemed to have o insetted with effect from 11th 1955i 'Substituted for the words i" four years" by Punjab Act No. 2S Of 1965. 278 GENERAL SAI FSTAS [1948 • Pb. XLVI. (2) All Assessing Authority or any authority as may be prescribed, may, at any time, within one year from the date of any order passed by him and subject to such conditions as may be prescribed, rectify any clerical or arithmetical mistake apparent from the record. I Review of certain assessments, etc.. of tax on declared Notwithstanding anything contained in this Act, the assessing authority shall (whether or not an application is made to him in this behalf), review all assessments and reassessments made before the extension of the Punjab General Sales Tax (Amendment and Validation) Act, 1967 to the Union Territory of Chandigarh, in respect of declared goods and made such order varying or revising the order previously made as may be necessary for bringing the order previously made into conformity with the provisions of this Act as amended by the Punjab General Sales Tax (Amendment Validation) Act, 1967, as extended to the Union territory of Chandigarh: Provided that no proceeding for review shall be initiated without giving the dealer concerned a notice in writing of not less than thirty days.

(2) Any dealer on whom a notice is served under sub-section (1) may within thirty days from the date of receipt of such notice intimate in writing the assessing authority of his intention to abide by the assessment or reassessment sought to be reviewed and if he does so, the assessing authority shall not review such assessment or reassessment under this section. (3) No order shall be made under this section against any dealer without giving such dealer a reasonable opportunity of being heard. (4) Notwithstanding anything contained in any judgment, decree or order of any court or other authority to the contrary but subject to the provisions of the foregoing sub-sections any assessment, reassessment, levy or collection of any tax in respect of declared goods made or purporting to have been made, and any action or thing taken or done or purporting to have been taken or done in relation to such assessment, reassessment, levy or collection,

under the provisions of this Act before the extension of the Punjab General Sales Tax (Amendment and Validation) Act, 1967 to the Union territory of Chandigarh shall be as valid and effective as if such assessment, reassessment levy or collection or action or thing had been made, taken or done under this Act as amended by the Punjab General Sales Tax (Amendment and Validation) Act 1967, as extended to the Union territory of Chandigarh under this Act, which remains unpaid after the due date. shall be recoverable as arrears of land revenue-I arrears land revenue 2112. The assessing authority shall in the prescribed manner, refund to a registered dealer applying in this behalf any amount of tax paid by such dealer under this Act (a) if the amount of tax so paid is in excess of the amount due from him under this Act; or (b) if the amount of tax so paid is in respect of the sale or purchase of any declared goods and such goods are sold in the course of inter-State trade or commerce; either by a refund voucher or, at the option of the dealer by deduction of the tax so paid from the amount of tax due from him in respect of any other period Provided that the refund under clause (b) shall be subject to such conditions as may be prescribed : Provided further that no refund under this section shall be allowed unless the claim for refund is made within a period of three years from the date on which such claim accrues.]

Explanation.—For the purposes of this section the expressions "declared goods and "in the course of inter-State trade or commerce" shall have the meaning assigned to them by clause (c) of section 2 and section 3 respectively of the Central sales Tax Act, 1956.] II•B inserted {with effect from 1st April. 1960) by Not, 18 *Substituted by Punjab Act No. 13 of 1939, section 9. This section shall be to have been so substituted with effect from 1st October, No. of 1965. Accountg. 280 PUNJAB GENERAL 119,18 , Act XLVI 11(/) Every registered dealer or other person in whom notice has been served to furnish returns under this section (3)1 section 10, shall keep account of the value of goods bought and sold by him and if the Assessing Authority considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in that sub-section he may require such dealer by notice in writing to keep

such accounts including records of sales he may subject to anything that may be prescribed in that behalf in writing direct). Every registered dealer shall,— (a) in respect of goods, exceeding ten rupees in value in any one transactions sold by him or on his behalf, issue to the person to whom they are sold, a cash memorandum or bill serially numbered bearing the name and address of the dealer, the date of sale and the signature of such dealer or his servant, manager or agent and showing the particulars of goods so sold and the price thereof ; and (b) preserve a carbon copy of such cash memorandum or bill for a period of not less than five years from the date of issue thereof Provided that the [Central Government] may by notification exempt any class of registered dealers from the provisions of this sub-section, (3) Where any dealer contravenes the provisions of sub-section (1) or sub-section (2), the Commissioner or any person appointed to assist him under sub-section (1) of section 3 may after affording such dealer a reasonable opportunity of being heard, impose upon him a penalty which may extend to five hundred rupees.] Section renumbered as sub-section by Punjab Act VI Of 1952, section 80 substituted by Punjab Act VI of 1952, section 80 substituted by Punjab Act 28 of 1963. 'Substituted Words GOVERNMENT by the Punjab Government of Laws on State and Order) 1968. 1948 Punjab Act XLVI. GENERAL SALES TAX 281 (1) The Commissioner or any person appointed to assist him under sub-section (1) of section 3 may after affording such dealer a reasonable opportunity of being heard, impose upon him a penalty which may extend to five hundred rupees. the purposes of this Act, require dealer referred to in section 10 to produce before him any book, document or account relating to his business and may inspect, examine and copy the same and make such enquiries from such dealer relating to his business, as may be necessary. Provided that books, documents and accounts of a period more than five years prior to the year in which assessment is made shall not be so required. (2) Every registered dealer shall— (a) maintain day to day accounts of his business (b) maintain a list of his account books, display it along with his registration certificate and furnish a copy of such list to the Assessing Authority (c) produce, if so required, account books of his business before the Assessing Authority for authentication in the prescribed manner (d) retain his account books at the place of his business unless removed therefrom by an official for inspection, by any official agency, or by auditors or for any other reason which may be considered to be satisfactory by the Assessing Authority. (3) If any officer referred to in sub-section (1) has reasonable grounds for believing that any dealer is trying to evade liability for tax or other dues under this Act, and that anything necessary for the purpose of an investigation into his liability may be found in any book, account, register or document, he may seize such book, account, register or document, as may be necessary. The officer seizing the book, account, register or document shall forthwith grant a receipt for the same and shall,— (o) in the case of book, account, register or document which was being used at the time of seizing, within a period of ten days from the date of seizure and "Substituted by Punjab Act of 1965, 282 PUNJAB GENERAL SALES TAX 1948 Act XI, (b) in any other case, within a period of sixty days from the date of seizure return it to the dealer or the person from whose custody it was seized after examination or after having such copies or extracts taken therefrom as may be considered necessary, provided the dealer or the aforesaid person gives a receipt in writing for the book, account, register or document returned to him. The officer may, before returning the book, account, register or document, affix his signature and his official seal at one or more places thereon, and in such case the dealer or the aforesaid person will be required to mention in the receipt given by him the number of places where the signatures and seal of such officers have been affixed on each book, account, register or document. (4) For the purpose of sub-section (2) or sub-section (3), an officer referred to in sub-section (1) may enter and search any office, shop, godown, vessel, vehicle, or any other place of business of the dealer or any building or place except residential houses where such officer has reason to believe that the dealer keeps or is, for the time being keeping any book, account, register, document or goods relating to his business. (5) The power conferred by sub-section (4) shall include the power to open and search any box or receptacle in which any books, accounts, registers or other relevant documents of the dealer may be contained. (6) Any officer empowered to act under sub-section (3) or sub-section (4) shall have power to seize any goods which are found in any office, shop, godown, vessel, vehicle or any other place of business or any building or place of the dealer, but not accounted for by the dealer in his books, accounts, registers records and other documents.] • Vb. Act XLVI. GENERAL SALES TAX 1948, [14-A. (1) Any assessee dealer, who is entitled or required to attend before any authority in connection with any proceedings under this Act, may attend by a person authorized by him in writing in his behalf, being a relative or a person regularly employed by the assessee or a lawyer, accountant or other tax practitioner and not being

disqualified by or under sub-section (3). In this section an 'income-tax practitioner' means any person, who before the 10th day of May, 1953, attended before any assessing or other sales tax authorities in connection with any proceedings under this Act or under the Punjab General Sales Tax Act, 1941, on behalf of any assessee otherwise than in the capacity of an employee or relative of that assessee or who has passed any accountancy examination recognized in this behalf, by the Central Board of Revenue, or holds a Degree in Commerce Law, Economics or Banking including auditing conferred by any Indian University, incorporated by any law for the time being in force, Rangoon University, English and Welsh Universities. (3) No person, who has been dismissed from Government service, shall be qualified to represent any dealer under sub-section (1). (4) If any practitioner or other person who represents an assessee is found guilty of misconduct in any proceedings before any authority under this Act by the Commissioner, the Commissioner may direct that he shall be disqualified to represent a dealer under sub-section (1). Provided that no such direction shall be made in respect of any person unless he is given a reasonable opportunity of being heard. Any person against whom any direction is made under this section may appeal to the Tribunal against such direction under and in accordance with the provisions of section 20.1

Added by Punjab XXVIII of 1953, 4. Act No. deemed substituted with effect from March, 1955.

Substituted by Government Of India notification ND. CSR 1273. dated July, 1969. The Punjab General Sales Tax Act XLVI with a view to preventing or checking or evasion of tax this Act is hereby placed in force in the State. The Central Government considers it necessary so to do, it may by notification direct establishment of a check post or the erection of a barrier or both at such place or places as may, notified. (2) The owner or person in charge of a goods vehicle or vessel shall carry with him a goods vehicle record, a trip sheet or a log book, as the case may be, and a bill of sale or a delivery note containing such particulars as may be prescribed in respect of the goods carried in the goods vehicle or vessel, as the case may be, and produce the same before an officer in charge of a check post or barrier or any other officer of the department not below the rank of an Assistant Excise and Taxation Officer checking the vehicle or vessel at any other place. (3) The owner or person in charge of a goods vehicle or vessel entering the State limits or leaving the State limits shall also give in triplicate a declaration containing such particulars as may be prescribed of the goods carried in such vehicle or vessel, as the case may be, before the officer in charge of the check post or barrier and shall produce the copy of the said declaration duly verified and returned to him by the officer in charge of the check post or barrier before any other officer as mentioned in sub-section (2). Provided that where a goods vehicle or vessel bound for any place outside the State passes through the State, the owner or person in charge of such vehicle or vessel shall also obtain a transit slip (rahdari) in the prescribed form from the officer in charge of the check post or barrier at his entry into the State and deliver it to the officer in charge of the check post or barrier at the point of his exit from the State failing which it shall be presumed that the goods have been sold within the State. (4) At every check post or barrier or at any other place when so required by any other officer referred to in sub-section (2) in this behalf, the driver or any other person in charge of the goods vehicle or vessel shall stop the vehicle or vessel, as the case may be, and keep it stationary as long as may be necessary. Order, 1965, substituted for by Punjab Reorganisation Act (Chandigarh) Adaptation of State and Concurrent Subjects Order, 1965 : Act XLVI. SALES 285 as may reasonably be necessary, and allow the officer-in-charge or the officer aforesaid to examine the contents in the vehicle or vessel, by breaking open the package or packages, if necessary, and inspect all records relating to the goods carried which are in the possession of such driver or other person in charge, who shall also furnish such other information as may be required. (5) At every station of transport of goods, bus stand or any other station of place of loading or unloading of goods, other than a rail head or a post office, when so required by the Commissioner or any person appointed to assist the Commissioner under sub-section (1) of section 3, the driver or the owner of the goods carrier or the employee of a transport company shall produce for examination transport receipts and all other documents and account books concerning the goods carried, transported, loaded, unloaded or consigned or received for transport. (6) Any officer not below the rank of an Assistant Excise and Taxation Officer while acting under this section shall have the power to seize any goods not covered by the documents mentioned in sub-section (2) and sub-section (7) No dealer or any person, including a carrier of goods, acting on behalf of a dealer, shall take delivery of, or transport from, any vessel, station, airport or any other place, whether of similar nature or otherwise, notified in this behalf by the Central Government, any consignment of goods the sale or purchase of which is taxable under this Act except in accordance with such conditions as

may be prescribed with a view to ensuring that there is no evasion of the tax imposed by or under this Act :

Provided that no place which is a rail head or a post office shall be so notified by the [Central Government.) (8) Where the declaration made under sub-section (3) is false in respect of any particulars furnished therein the officer-in-charge of the check post or barrier or any other officer not below the rank of an Assistant Excise and Taxation Officer shall have the power to seize the goods in respect of which the declaration is false. Substituted for words 'State by the Punjab Organisation of Laws on State and Concurrent Subjects) Order, 1969- 286 GENERAL SALES TAX [1949 Act XLVI. Provided that the officer acting under sub-section (6) or sub-section (8) may, before or after such seizure, give to the person affected an option to pay, in lieu of seizure and in addition to the tax recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, whichever greater. Explanation.—In this section, the expression 'goods vehicle' has the same meaning as is assigned to it in clause (8) of section 2 of the Motor Vehicles Act, 1939, but does not include road transport plying in collaboration with rail transport. (14C) The Commissioner or any other person appointed in writing to assist him under sub-section (1) of section 3 may, for carrying out the purposes of this act, require any etc. person, including a banking company, post office or any officer thereof to furnish any information or statement useful for, or relevant to, any proceedings under this Act. J

15. Subject to such restrictions and conditions as may be prescribed the Commissioner may by order in writing delegate any of his powers under this Act, except those under [sub-section (1) of section 21] to any person appointed under section 3 to assist him

16. If a dealer to whom the provisions of sub-section 10 apply— change of (a) sells or otherwise disposes of his business or any place of business, or (b) discontinues or transfers his business or changes his place of business or opens a new business, or (c) changes the name or constitution or nature of his business, or wants to make any change in the class or classes of goods specified in his certificate of registration for use in the manufacture of any goods for the words, figures and brackets "sub-sections (2) section 22" b' Punjab Act XXXV or 1949, section Y, the figure brackets and clause substituted by Punjab Act LY of '955, shall be deemed to be so effective from 17th March 1935. by Punjab Act NO. 13 of 1959, section 12 by Punjab Act 13 of 1959, section 12 (b). The words "or" in the execution of any omitted (With effect from 1st April, 1999) by Punjab No. 18 of 194, section 1904 Act XLVI. GENERAL SALES TAX 287 he shall within the prescribed time inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall in like manner inform the said authority. Where the ownership of the business of a registered dealer is entirely transferred and the transferee carries on such business either in its old name or in some other name, the transferee shall for all the purposes of this Act (except for liabilities under this Act already discharged by such dealer) be deemed to be and to have always been registered as if the certificate of registration or such dealer had initially been granted to the transferee; and the transferee shall on application to the prescribed authority be entitled to have the registration certificate amended accordingly.) 2117-A. Should his certificate of registration be cancelled under any provision of this Act, a dealer, save when he has transferred his business to some one else, and notwithstanding clause of section 2 but subject to the provisions of section shall be liable to pay tax on goods purchased by him in the Union Territory of Chandigarh after registration, and remaining unsold at the time of cancellation of certificate at a rate leviable for the sale of such goods.) (1) Where a dealer is an undivided Hindu family liable to tax or a partnership Hindu firm, or other association of persons, and such family, firm or association is partitioned, dissolved or disrupted, as the case may be, (a) the tax payable under this Act by such family, firm, or association of persons for the period up to the date of such partition, dissolution or disruption shall be assessed as if the partition, dissolution or disruption had taken place and all the provisions of Act shall apply accordingly; and (b) every person who was at the time of such partition, dissolution or disruption a member or partner of an undivided Hindu family, firm or association of persons shall, notwithstanding such partition, dissolution or disruption, be liable severally and jointly for the payment of the tax including interest and penalty, if any, payable under this Act by such family, firm or association of persons, whether assessment is made prior to or after such partition, dissolution or disruption. Where the registration certificate of a dealer is cancelled under this Act

in any case, other than that of a partition of undivided Hindu family' or dissolution or disruption or a firm or association of persons, the tax payable under this Act by such dealer for the period up to the date of cancellation of the registration certificate may be assessed on such dealer as if no such cancellation had taken place and all the provisions of this Act shall apply accordingly].

gar 1119. 'No assessment made and no order passed under this Act or the rules made thereunder shall be called into question in any Civil Court.'). substituted by Govt. of India notification No. OSR 1213, dated 22.12.1967. Ph. Act XLVI.1 PUNJAN 2510 '[20. (1) An appeal from every original passed under this Act or the rules made thereunder shall (a) if the order is made by an Assessing Authority, to the Deputy Excise and Taxation Commissioner; (b) if the order is made by the Deputy Excise and Taxation Commissioner, to the Commissioner; (c) if the order is made by the Commissioner or any officer exercising the powers of the Commissioner, to a Tribunal. (2) An order passed in appeal by a Deputy Excise and Taxation Commissioner or by the Commissioner or any Officer on whom the powers of the Commissioner are conferred shall be further appealable to a Tribunal. (3) Every order of a Tribunal and subject only to such order the order of the Commissioner or any officer exercising the powers of the Commissioner, or the order of the Deputy Excise and Taxation Commissioner or of the assessing authority if it was not challenged in appeal or revision shall be final. (4) No appeal shall be entertained unless it is filed within sixty days from the date of communication of the order appealed against or such longer period as the appellate authority may allow, for reasons to be recorded in writing. (5) No appeal shall be entertained by an appellate authority unless such appeal is accompanied by satisfactory proof of the payment of the tax or of the penalty, if any, imposed or of both as the case may be. Provided that if such authority is satisfied that the dealer is unable to pay the tax assessed or the penalty if any, imposed or both, he may, for reasons to be recorded in writing, entertain an appeal without the tax or penalty or both having been paid or after part payment of such tax or penalty or both. by Govt. of India notification No. 1253, 6th July 1967.]

1968. Revision. 290 PVNJAN II GENERAL SALES TAX 1948 Vb. Act XLVI. (6) Subject to such rules of procedure as may be prescribed on appeal, the appellate authority may pass order on appeal as it deems to be just proper. I '121. (1) The Collector may, on his motion, call for the record of any proceedings which are pending before, or have been disposed of by any authority subordinate to him, for the purpose of satisfying himself as to the legality or propriety of such proceedings or order made thereon and may such order in relation thereto as he may think fit, (2) The State Government may, by notification, confer powers of the Commissioner under sub-section (1) to be exercised subject to such conditions and in respect of such areas as may be specified in the notification. (3) A Tribunal, on application made to it against an order of the Commissioner under sub-section (1) within ninety days from the date of communication of the order, may call for and examine the record of any such case and pass such orders thereon as it thinks just and proper (4) No order shall be passed under this section which adversely affects any person unless such person has been given a reasonable opportunity of being heard.] Rectification: a of 2121-A. (1) The Commissioner or the officer on whom powers of the Commissioner under sub-section (1) of section 21 have been conferred by the State Government may, at any time within two years from the date of any order passed by him, of his own motion rectify any mistake apparent from the record, and shall within a like period rectify any such mistake which has been brought to his notice by any person affected by such order. Provided that no such rectification shall be made if it has the effect of enhancing the tax or reducing the amount of refund, unless the Commissioner or the officer on whom powers of the Commissioner under sub-section (1) of section 21 have been conferred by the State Government has given notice in writing to such person of his intention to do so and has allowed such person a reasonable opportunity of being heard. •Substituted by Government of India notification NO. 1231, dated the July 1967.]

1968. C Section 21 A and 21B inserted by Pb. Act XINT. (2) The provisions of sub-section (1) shall apply to the rectification of a mistake by a Tribunal as they apply to the rectification of a mistake by the Commissioner. (3) Where any such rectification has the effect of reducing the amount of the tax or penalty the Commissioner shall in the prescribed manner order the refund of the amount so due to such person, (4) Where any such rectification has the effect of enhancing the amount of tax or penalty or reducing the amount of refund, the Commissioner shall order the recovery of the amount due from such person in the manner provided for in sections 11 and 11-B. 21-B. (1) Any appeal or application under sub-section (1) of section 22 pending immediately before the extension of the Punjab General Sales Tax (Amendment and Validation) Act, 1967, to the Union Territory of Chandigarh, before the

Financial Commissioner shall stand transferred to the Tribunal constituted under section 3•A. (2) Any application for revision pending immediately before the extension of the Punjab General Sales Tax (Amendment and Validation) Act, 1967 to the Union Territory Of Chandigarh, before the Financial Commissioner the Commissioner or any officer on whom the powers of the Commissioner are conferred shall stand transferred to the Tribunal and shall be disposed of by it as if it were an appeal made to the Tribunal under and in accordance with the provisions of section 20. (3) Subject to the provisions of section 20 and sub-sections (1) and (2), if a person is aggrieved by any order passed by any officer or authority before [the extension Punjab General Sales Tax (Amendment and Validation) Act, 1967, to the Union Territory of Chandigarh, from which an appeal under sub-section (5) of section 14-A or a revision under section 21 or an application under sub-section (1) of section 22 was competent but was not filed and if the period or limitation prescribed therefor had not expired immediately before such extension he may file an appeal or revision, as the case may be, to the Tribunal against such order within the unexpired period or within thirty days next after such extension whichever period expires later 292 SAI FSTAS Act XI, VI Statement of case Wil 60 (1) 'tys 'lie 22 to High Court. order q section 20 211 by the any liability 01' any dealer to pay tax under this Act dealer or "the Commissioner may. by application it nriting accompanied by a Ccc or one hundred rupees in case the application is made by a dealer, require the Tribunal to refer to the High Court any question of arising out of such order.) (2) for reasons to be recodded in writing, the [Tribunal] refuses to make such reference, the applicant may, within 30 days of such refusal either— (a) withdraw his application (and if he does so, the fee paid shall be refunded); or (b) apply to the High Court against such refusal, (3) If upon the receipt of an application under clause (b) of sub-section (2), the High Court is not satisfied of the correctness of the [Tribunal's] decision, it may require the [Tribunal] to state the case and refer it, and on receipt of such requisition, the [Tribunal] shall state and refer the case accordingly. (4) If the High Court is not satisfied that the statements in a case referred under this 4[section] are sufficient to enable it to determine the question raised thereby, it may refer the case back to the [Tribunal] to make such additions thereto or alterations thereof as the court may direct in its behalf. (5) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgement thereon containing the grounds on which such decision is founded and shall send to the [Tribunal] a copy of such judgement under the seal of the court and signature of the Registrar, and the [Tribunal] shall dispose of the case accordingly, •Substituted by Punjab Ng. 13 Of 1959. *Substituted for the word and figures 21" by of notification No. GSII 1273, 6th July, 'Substituted for words 'Financial Commissioner' by ibid 'Substituted for "clause" by East Punjab No, XXXV of Act .NLVI.1 GENPRAL SALES 293 (6) a reference is made to the High Court under this section. the cost (including the disposal fee) shall be in the discretion of the court, (7) The payment of the amount if any of the tax due in accordance with the order of the [Tribunal] in respect of which an application has been made under sub-section (1), shall not be stayed pending the disposal of such application or any reference made in consequence thereof, but if such amount is reduced as the result of such reference, the excess tax paid shall be refunded in accordance with the provisions of section 12. 22-Å. The Commissioner or any person appointed Power of to assist him under sub-section (1) of section 3 shall, for and assistants to take the purposes of this Act, have the same powers as are vested in a court under the Code of Civil procedure, 1908 (V of 1908), when trying a suit in respect of the following matters, namely (a) enforcing the attendance of any person and examining him on oath or affirmation ; (b) compelling the production of documents and impounding or detaining them ; (c) issuing commissions for the examination of witnesses ; (d) requiring or accepting proof of facts by affidavits, (e) such other powers as may be prescribed; and any proceeding under this Act before the [Tribunal] or the Commissioner] or any person appointed to assist him under sub-section (1) of section 3 shall be deemed to be a "Judicial proceeding" within the meaning of sections 193 and 228 and for the purposes of section 199 of Indian Penal Code]. for the words "Financial by India No. CSR 1273. dated 6th July. 196B, *Section 22•A (with effect 1st April, 190), by Punjab NO. 1B Of 12. 'Substituted for the word "Commissioner' • by the Order India No. July, 196B, 294 SALES TAX (1) b. Act XLV 1123. Whosoever contravenes. or to with, any of the provisions of Act or the Rule made thereunder or any order direction made or given thereunder. shall. it' no other penalty is provided this Act for such contravention or failure, liable to imposition of a penalty, not exceeding two thousand rupees, where such contravention or failure is continuing one. to a daily penalty not exceeding (twenty rupees during the period of the continuance of the contravention or failure. (2) An officer of the rank of a Deputy

Excise and Taxation Commissioner appointed under sub-section (1) Of section 3 may, after affording to the dealer a reasonable opportunity of being heard, impose the penalty mentioned in sub-section (J) 2124.] 25. No suit, prosecution or other legal proceedings shall lie against any officer or servant of the [Central Government] for anything which is in good faith done or intended to be done under this Act or the rules made thereunder. to be 26. (1) All particulars contained in any statement confidential, made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court, shall, save as provided in sub-section be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid be entitled to require any officer of the [Central Government] to produce before it any such statement, return, account' document or record or any part thereof, or to give evidence in respect thereof. (2) If save as provided in sub-section (3), any officer of the [Central Government] discloses any of the particulars referred to in sub-section (J), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine. 'Substituted by Punjab Act NO. 28 '965. 24 omitted by Punjab Act NO, 2B Of 1905, •Substituted for words "State by (Chandigarh) (Adaptation Of LOW'S on Subjects) 1948 • Act XLVII 295 (3) Nothing in this section apply the disclosure of any Of the particulars referred to in still-section (1) for the purposes a prosecution the Indian Penal Code in respect of any such statement, return, accounts, documents or evidence e, for the purpose of a prosecution under this Act, but for Departmental of the officials of the Income-tax Department of the Government of India) for Government Departments of other Sister States of the Union of India). 27. (1) The Central Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe— (a) the salaries, allowances and other conditions of service of the Presiding Officer of a Tribunal: (aa) the conditions and limitations subject to which a Tribunal shall award costs under sub-section (11) of section 3-A, (b) the further period after the date of expiry of three consecutive years referred to in sub-section (3) of section 4 (c) the taxable quantum for particular classes of dealers under clause 3(c) of sub-section (5) of section 4 the particulars to be contained in a declaration under sub-clause (ii) of clause (a) of sub-section (2) of section 5 ; the form of such declaration, and the manner in which such declaration is to be furnished ;) 'Added by No. XXXV *Clause (will be effect from April, by Order 14 and clause by India No. July, *Substituted for "(d) by Punjab JV Of OSS/ to so substituted ICC) added by VJ of 296 119, 18 Pb. (d) the other styles, turnover in respect of Which may be deducted from the gross turnover in computing the taxable turnover as defined in section 5 (e) the authority to which applications for registration under section 7 or section 8 shall be made (f) the procedure for the payment of fees in of, and other matters incidental to, the registration of dealers and granting of certificate of registration. and the form of such certificate under section 7 or section 8 (g) the intervals at which the conditions subject to which a lump sum by way of composition may be accepted by the Commissioner from any dealer the manner in which such lump sum to be determined and the manner in which the tax under this Act shall be payable under section 10 (h) the returns to be furnished under sub-section of section 10, and dates by which, and the authority to which such returns shall be furnished (1) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 11 (j) the manner in which refunds under section 12 shall be made the conditions, if any, for issue of direction under section 13 the manner of authentication of account books under clause (c) sub-section (2) of section 14 'Added by Punjab 28 *Clauses (8) and (k) substituted by Punjab Act VI of 1952 •Substituted for the brackets and figures by Punjab VI 1952. 'Clauses (g) and (k) substituted by Punjab Act VI of 1952. 'Substituted for clause (l) by Punjab Act NO. 28 Of 1965. :Pb. Act XLVII GENERAL 297 (11) the particulars of bills of sales or delivery notes referred to in sub-section (2) of section 14B, the particulars of declaration to be given under sub-section (3) of that section, the form or transit slip (rallanti) referred to in the proviso to that sub-section and the conditions on which delivery of consignment of goods shall be taken under sub-section (7) of that section (m) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 15 (n) the authority to which information shall be furnished under section 16 (o) the manner in which appeals may be preferred under section 16 (p) the procedure for and other matters (including fees) incidental to, the disposal of appeals and applications for revisions under sections 20 and 21 the authority by which and the manner in which appeals may be

transferred from one Assess- ing Authority to antoher and from one appe- llate authority to another any other matter which is to be or may bc prescribed (r) the manner in which and the time within which' applications shall be made, information furni- shed. and notices served, under this Act IL(s) the procedure for the cancellation and return of certificate of registration.] A. Turnover for the year 1949-50 Shall bc dealt with as under (I) Separate returns shall be submitted by each dealer, one for the period from the 1st April, 1949, to the 30th ApriL 1949, and the others from the 1st May, 1949 to the 31st March, 1950, as may be prescribed. [Thaword.4 "against omitted by Of India N01ificati0'L NO. G.S.R

1113. July, 1968.*Inserted by put'iab Aet No. 2S Subituted by 'New Clause Cs)cded by Purvjab so. of 199. section 18, 'Sub-section by Of India Notification 1213. dated 6th July. added by No, XXXV of 1949. 298 SAI-FS TAX 11948 Act XLVI- (2) Euch or these two periods shall bc deemed to be year ror the purposes of assessment under thig Act. (3) (i) Nomitll.standing the repeal of the Punjab General Sales Tax Act, 1941, for dealing with the turnovers for the period from thc 1st April, 1949 to the 30th April, 1949, the first part or sub-section (I) of section 3 of the repealed Act shall be deemed to be in force subject to the following There shall be charged on-the turnover every year a tax at the following rates, that is to say (a) if the turnover exceeds Three annas for one thousand but does every one hund- not exceed two thousand dred 1 upees or fraction thereof, rupees. (b) If the turnover exceeds Four annas for two thousand rupees. every one hund- red rupees or fraction thereof. (ii) The returns for the period from the 1st May, 1949 to the 31st 1950, shall be dealt with in accordance with the provisions of this Act.] 1127B. Notwithstanding anything contained in sub-section (3) of section 4 and in sub-section (4) of section (a) the registration of a dealer mentioned in clause '[(e)l of sub-section (5) of section 4, effected before tile 30th September, 1949, under section 7 on the ground that his gross turnover during the year 1948•49 exceeded 20,000 rupees shall be cancelled with effect from the 1st April, 1950, if his gross turnover during the year 194849 did not exceed 30,000 rupees and he applies for the cancellation of his registration certificate on or before the 31st December, 1949 ; and 'Section 21.11 added by East Ponjab Act No, XXXV of 19". we clause (dJ- Pb. XLVI.I PUNJAB 599 (b) thc registration or all doalers effected under lion 8 bcrore IIIC 30th Septemher, 1949, shall stand cancelled with efTcet from the 1st April, 1950. and all sucll dealers shall surrender their registration certificates to ttle appropriate assessing authority on or before the 31st Decem- her. 1949. 28, The Punjab General Salex Tax Act, 1941 (IV of 1941), is hereby repealed : Provided that anything done under the said Act which could have been done under this Act if it had then been in force shall be deemed to have been done under this Act. 1129. (I) Notwithstanding anything contained in this ACt,— (a) a tax on the sale or purchase of goods shall not be imposed under this Act— (i) where such sale or purchase takes place out- side the 2[Union territory of Chandigarh]; (ii) where such sale or purchase takes place in course of import of the goods into, or export of the goods out of, the territory of India (b) a tax on the sale or purchase Of any goods shall not, after the 31st day or March, 1951, bc imposed where such sale or purchase takes place in the course of inter-State trade or com- merce except in so far as Parliament may by law otherwtse provide. 1130. (1) The ü[Ceniräl Government], if satisfied that it is necessary or expedient so to do in the interest of cottage industries, may by notification exempt any class ot' eo•operative societies or persons from the payment of tax under this Act on purchase or sale of any goods subject to such conditions as may be specified in such notificatlone (2) Where a notification under sub-section (I) has en issued by the blCentraI Governmentl— 'Inserted by the ot Ci4Ged Amendment) Ordet. for words "State or Punjab"* by the punjab Reorganßation (Adamation or Concurrent S uhjo:ts) Orgert 1968. tib•segthbon (Z) orection 29 omitted by Punjab Act 24 1939, section 4. by puoJabNc. 7 of 1938. th: words G .ve-nm.nt•• bych.• panjab Reo (Adaptation Of Laws, Conajrr:nts er Itos•cr to amctu to Sehedvrc C 300 GENEML 11948 ; I'b. Act XLVI (a) a registered dcaler shall not be entitled to cha tax on the sales made to stich societies persons ; and (b) such sales sllall not be included in the taxable turnover of such registered dealer notwithstanding anything to the contrary contained in sub* section (2) of section 5

2131. Thearcentral Government}, after giving by noti- fication not less than [twenty days] notice of its intention so to do, may by notification add to, or delege from, Schedule C any goods, and thereupon Schedule C shall be deemed to be amended accordingly.) Serial '[SCHEDULE [See Section 5(1)] List of Luxury Goods Description af goods (I) Motor vehicles, including chasis of motor vehicles, motor tyres] spare parts Viand accessories] of motor vehicles. Motor cycles and motor cycle combinations, motor scooters, motorettes and tyres, tubes , j spare parts 10[and accessorieslof motor cycle, motor cycle combinations, motor scooters and motorettesJ. (3) Refrigerators and air conditioning plants

and component parts thereof. (4) Wireless reception instruments and apparatus, radios and radiogramophones, electrical valves, accumulators, amplifiers and loud-speakers and spare parts and accessories thereof. •Omitted by Punjab Reorganisation (Chandigarh) (Adaptation of State and Concurrent Subjects) Order. 1966, *Added by Punjab Act No. 28 of 1965, for the word "State Government" by the Punjab Reorganisa- (Chandigarh) (Adaptation of Law on State Concurrent Subjects) order. 1968, 'Substituted for the words 'Three months' by Government of India Notification NO, G.S.I.R. 1273, dt. 6th Jul '968 *Substituted by Punjab Act No. 19 of 1959, 'Substituted for the word "and" by Chandigarh Administration Notification No. 7533.UTFII (6)'29\$0, dated the 26th October. 1968, 'Inserted by abfd. 'Substituted by Punjab Government Notification NO. 4174•ENT dated the 18th Septgm*r, 1961. •Substituted for the word "and" by Chandigarh Administration Notification No, (+68/29333, dated 26th October, 1968. i by 1948 : pb. Act XLVII PUNJAB GENERAL SALES TAX 301 (5) Cinematographic equipment including cameras, projectors and sound recording and repro- ducing equipments, lenses, films and parts and accessories required for use therewith, (6) t[photographs] Photographic and other cameras and enlargers, lenses, films and plates, papers and cloth and other parts and accessories required for use therewith. (7) All clocks, time-pieces and watches and parts thereof. All furniture of iron and steel including safes and almirahs, (8A) All furniture other than that of iron and steel]. (9) All arms including rifles, revolvers, pistols and ammunition for the same. 10) Cigarette cases and lighters. {11) Dictaphone and other similar apparatus for recording sound and spare parts thereof. (12) Sound transmitting equipment including telephones and loud-speakers and spare parts thereof. (13) Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof. (14) Binoculars, telescopes and opera glasses. (15) Gramophones and component parts thereof and records. Cosmetics, perfumery and toilet goods excluding soap]. (17) Electrical goods other than electrical plant, equipment and their accessories including service meters required for generation, transmission and distribution 8 Pile carpets. 19 Cutlery (table). 20 Vacuum flasks. 21 Sanitary goods and fittings. 2 Leather goods but not including footwear. 23 Glassware, Glazedware and Chinaware '[(24) Foreign liquor as defined in sub-para (2) of paragraph 2 of the Punjab Excise liquor Definitions, 1954]. 'Substituted for entry "8" by Notification Not S.O. 201. dated the 18th •su. substituted by Chandigarh Administration Notification No. 820J.UTFrr (6) 1966 68/29119. the 23rd October, 1963. •substituted Chandigarh Administration Notification No. SS64-VTFL(6). 302 4. s. 6. s. 10, 12. PUNJAB GENERAL SALES TAX 1948 • (SCHEDULE "J (See Section 6) Jib. net 2 and page 16, 17. Milk 18. rah and eggs 19. fruit, dts 20. salt 21. F104*t. Pan 22. Books 23. Periodicals 24, Exercise and drawing books Except when sold in tin, bottle; or tons. condensed and dried milk. Except when sold in tins, bottles or Breept when "sold in Existing schedule numbered as schedule "B" by Punjab Act NO, 3 of 1956' Items to 14 omitted by Punjab Act No. of 1958. *Item IS substituted by Punjab Act No. 7 of 1958. 'Item 21A—this entry made by East Punjab Act No, 35 of 1949 was deemed to have been made since the commencement of East Punjab Act XLVI of 1948. iThe words "and betel nuts" by Punjab Government Notification No. S.O. 202, dated the 1st September, 1966, 'Item 23 inserted by Punjab Government Notification No. O.S.R. 218, dated 27th November, 1962. Pb. Act XLVI GENERAL SALES TAX 303 [1948 129. Writing slates and slate pencils 06. Writing Chans and crayons 27. FNt•files of type usually used in schools 28. 29, woollen or silken textiles, includ- '30. silk or nylon, whether manufactured or powerloom or otherwise, (but not including [pure silk carpets, dtugg<\$t, woollen duries and cotton floor duries.) varieties of textiles covered by item 30 on which knitting and embroidery work has been done] Such *age, as products, manufactured •e manu"tured in textile mill', powerloom factories and factories.] 'TYO-C Leather cloth and interior or imitation leather cloth ordinarily used in book binding ; rubber issued or synthetic water-proof fabrics whether single textured or double-textured ; and book binding Otton fabri—.J 31. Electric e.EfB' 32 Motor spirit as defined in the Punjab Motor Spirit (Taxation of Act, 1939. 33. 'Photographs including X-Ray photographs 34. Agriculture implements. *35. Wheel (cycle) its parts When sold by •photo• rphers and] radio• Slates preparing them. 23 and 26 substituted by Punjab Government Notification NO. 469-E the 30 March. 1954. 28 by Government NO. 23rd December, 1954. 29 omitted by Punjab Act No. 7 of 1958. 30 substituted by Chandigarh Administration Notification No, 94%. the 5th December. 1968 iten JO (a) inserted by Punjab Government Notification No. 5104-E&T date-I November, 1959, 301b) inserted by Punjab Government Notification No. dated March, 1960. 'Item 30(c) inserted by Punjab Government Notification No. 4" by Administration Notification NO. the 14th August, 1968. by abfd. item 35 vide Punjab Government Notification No. 3946. 2Cth August, 1953 and

new item vide Punjab Government Notification No. dated 20th April, 1958. 304 FURNISHING GENERAL TAX (1948 ; Act XLVI) goods sold to the Indian Red Cross Society and St. John Ambulance Association. 37. AU goods except foreign liquor defined in sub. paragraph (2) of paragraph 2 of Punjab Excise Liquor 1954. on which duty or may be levied under the Excise 1914, or Indian Opium Act, 1957. q 38

39. Agricultural or horticultural produce by a person member of his family grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee or otherwise. 40. Judicial and non-judicial stamps, Entertainment Duty stamps and Goods Tax stamps and documents written on paper.

44. Fatilisers 46. Hand-spun yarn When sold by one who deals in hand-spun yarn except 'Item 47 substituted by Chandigarh Administration Notification No. 8564-UTFU (6) the 10th January 1968. 'Item 38 by Punjab Government Notification No. 56E&T 2723. dated the May, 1958. 'Item 40 substituted by Punjab Government Notification No. 701-E 208, dated the 12th March, 1954. 'Item 41 omitted by Chandigarh Administration Notification No. (6)68/23648, dated 2nd September, 1967, 'Items 42 and 43 omitted by Punjab Act 7 of 1958. 'Item 45 omitted by Chandigarh Administration Notification No. 3366-VTf (68/23648) dated 2nd September, 1967. 'Items 47 and 48 omitted by Punjab Act NO. 7 Of 1958* 1948 : Pb. Act XLVI. I GENY! RAT. SALES TAX 303 Crude tanned leather called half tanned leather, is tanned by villages in (Other tanned in a factory). K SO. prepared by tanneries. A. Red. Patashas, Misri (a dry or boon. Makhanas, Marunda and Phullia). The uncurried or and and all its product including biris. ciders. Artificial aids and their accessories 9. Vegaab% and sapEngs (dry or "6. made by Kumhos Wheat geld H•lv• gil airtight. inserted by Punjab Government Notification No. 269, 21st October, 1949. 49 omitted by Punjab Act NO. 8 of 1962. 'Item No. SO •od SD (a) added by Government Notification No. 796. E&T.59/621. dated 6th February, 1959. 'Item 51 added by Punjab Government Notification No. dated the 27th September, 1954. 'Item 52 added by Punjab Government NO. 332 the 9th February, 1955. • Item 33 and 54 added by Punjab Government Notification No. 34/333, dated the 20th May, 1955. NO. 55 omitted by Punjab NO. S. O. 202, dated the 1st September, 1966. 'Items 56 and 57 inserted by Punjab Government Notification No. 348J.E&T• 31/2518, dated the 30th May, 1951. omitted by Punjab Government Notification No. SD. dated 8th 1965. 306 PUNJAB GENERAL SALES TAX 1 Country made 'bees (joints) Takht by In 119<814). Act 2 When sold by tannery or such shop himself or by any person or his family provided that the maker does not employ any outside labour or use power at any stage for making the without using power at any stage. When sold* otherwise) and containers. '166. xuthJ than in containers and packets. by bat. ers dealing exclusively in such goods.] When sold by a person Who deals Siveiy in goods declared tax-free under section 6, but sells packing material and containers only as incidental to his main business.] •167. All articles and ready made garments When sold through of Clogh by the Industrial the Government "168. Emporia and the Sales Depots of the Apex Co-operative Society When sold by manufacturers themselves or through their labour unions.] 'Item 59.—Inserted by Punjab Government notification No. 3483-E&T-51/2518, dated 30th May, 1966 'Item 60.—Added by Punjab Government notification No. 9266-E & T.51/102. dated the 1st January, 1952. 'Item 61 was added by Punjab Government notification No. 7410 dated the 27th December, 1952, and omitted by Punjab Act 70 of 1958. 'Item 62 added by Punjab Act No. 80 of 1958, section 20. 63 substituted by Punjab Government 668-E&T I SBO. dated the 28th March, 1961. 'Item 64 deleted by Punjab Government Notification No. 419 -E 2nd February, 1961. 'Item 65 added by Punjab Government notification NO, 6783-C&T 5543. dated the 4th November, 1960. 'Item 66 added by Punjab Government Notification NO. 4813. dated the 2nd August, 1962. 'Item 67 inserted by Punjab Government Notification No. so. 21. dated 21st 1963. 'Item 68 added by Punjab Government Notification No. S.O. 167, dated the August 1965. 'Item 69 omitted by Chandigarh Administration Notification No. 4097/UTFI (6) 69/6988, dated 1969. VI). Act PUNJAB GENERAL SALES TAX AOI Edible oils ntl in in• igenous by animals being'. q•hen owners Of such only.) feed. is to say, a mixture of protein. •atto nd minerals, vitamins, antibiotics and coccidiostats, whether mixture contains carbohydrate or not.) Eat•blß and drinks mineral tonic (water) When sold by authorised Railway— way Tea contractor' within the Railway precincts" When sold by registered medical practitioner who dispense medicines exclusively their own patients. I SCHEDULE q [See section 2(ff) (i) Cotton. that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste. (3) Oil-seeds, '[including groundnuts] that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of

varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like. (4) Resin, crude pine gum. 6(6) 0(7) 'Item 70 added by Punjab, Government notification No. S.O. 57 dated 81b March, 1965. item 71 inserted by Punjab Government Notification No. SD

129. June, 1965. Items by Chandigarh Administration NO. 10J2 • UTFII ttw 22nd May, 1968. • xtern 76 'Substituted by PO ihjub Nov 240ft9S9 section S. • Entries from JstApJiL1960) by Punjab Act No. 18uf 196J, G. by Gove. • omeat notification No. Ci.S.B, dated tb09th 19S8aaa shall be to nave wibb ot April, 1960.

