



## The Punjab General Sales Tax Act, 1948

Act 46 of 1948

**Keyword(s):**

**Assessing Authority, Dealer, Declared Goods, Purchase, Sale**

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THE PUNJAB GENERAL SALES TAX ACT, 1948  
(EAST PUNJAB ACT No. 46 OF 1948)

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## GENERAL SALES TAX

<sup>1</sup>THE PUNJAB GENERAL SALES TAX ACT, 1948

(EAST PUNJAB ACT NO. 46 OF 1948).

(20th November, 1948)

(Received the assent of His Excellency the Governor of East Punjab on the 15th of November, 1948; and first published for general information in the *Government Gazette (Extraordinary)*, dated the 20th November, 1948).

| 1    | 2   | 3                                      | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------|-----|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Year | No. | Short title                            | Whether affected by later Legislation                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1948 | 46  | The Punjab General Sales Tax Act, 1948 | Amended by—<br><ol style="list-style-type: none"> <li>1. East Punjab Act 35 of 1949<sup>2</sup></li> <li>2. Adaptation of Laws Order, 1950</li> <li>3. Adaptation of Laws (3rd Amendment) Order, 1951</li> <li>4. Punjab Act 6 of 1952<sup>3</sup></li> <li>5. Punjab Act 19 of 1952<sup>4</sup></li> <li>6. Punjab Act 28 of 1953<sup>5</sup></li> <li>7. Punjab Act 10 of 1954<sup>6</sup></li> <li>8. Punjab Act 17 of 1954<sup>7</sup></li> </ol> |

<sup>1</sup>For Statement of Objects and Reasons, see *East Punjab Government Gazette (Extraordinary)*, 1948, page 488-G; and for the report of Select Committee, see *ibid.*, 1948, pages 34—51; for proceedings in the Assembly see *East Punjab Legislative Assembly Debates, Volume III, 1948, pages 479—503.*

<sup>2</sup>For Statement of Objects and Reasons, see *East Punjab Government Gazette (Extraordinary)*, 1949, pp. 1057-58, for proceedings in the Assembly, see *East Punjab Legislative Debates, 1949, Volume IV, pages (6)24—(6)25 and (8)56—(8)59.*

<sup>3</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1952, page 569; and for proceedings in the Assembly, see *Punjab Legislative Assembly Debates, 1952; Volume II, pages (19)57—(19)91; and Council Debates, Volume II, pages (11) 23—(11) 60 and (12) 1—(12) 38.*

<sup>4</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1952, page 1172; and for proceedings in the Assembly, see *Punjab Legislative Assembly Debates, 1952, Volume III, pages (4)23—(4)50; and Punjab Legislative Council Debates; Volume III; page (2) 16—(2)23.*

<sup>5</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1953, page 540.

<sup>6</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1954, page 164.

<sup>7</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1954, page 264.

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GENERAL SALES TAX

| 1    | 2  | 3                                      | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------|----|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1948 | 46 | The Punjab General<br>al Tax Act, 1948 | Amended by—<br>9. Punjab Act, 24 of 1954 <sup>1</sup><br>10. Punjab Act 4 of 1955 <sup>2</sup><br>11. Punjab Act 3 of 1956 <sup>3</sup><br>12. Extended to the territories which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union by Punjab Act No. 4 of 1957 <sup>4</sup><br>13. Punjab Act 7 of 1958 <sup>5</sup><br>14. Punjab Act 8 of 1958 <sup>6</sup><br>15. Punjab Act 13 of 1959 <sup>7</sup><br>16. Punjab Act 24 of 1959 <sup>8</sup><br>17. Punjab Act 18 of 1960 <sup>9</sup><br>18. Punjab Act 16 of 1961 <sup>10</sup><br>19. Punjab Act 8 of 1962 <sup>11</sup><br>20. Punjab Act 2 of 1963 <sup>12</sup><br>21. Punjab Act 10 of 1963 <sup>13</sup><br>22. Punjab Act 28 of 1965 <sup>14</sup><br>23. Punjab Act 7 of 1967 <sup>15</sup><br>24. The Adaptation of Punjab Laws Order 1970. |

*An Act to provide for the levy of a general tax on the sale <sup>16</sup>(or purchase) of goods is <sup>17</sup>(Punjab) and for the repeal of the Punjab General Sales Tax Act, 1941.*

<sup>1</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1954, page 138.

<sup>2</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1955, pages 227-228.

<sup>3</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1956, page 470.

<sup>4</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1957, page 377.

<sup>5</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1958, page 640.

<sup>6</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1958, page 447.

<sup>7</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1959, page 388.

<sup>8</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1959, page 1023.

<sup>9</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1960, page 599.

<sup>10</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1961, page 324. This Act was enforced with effect from the 1st April, 1961.

<sup>11</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1962, page 690.

<sup>12</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1963, page 215.

<sup>13</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1963, page 452.

<sup>14</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1965, page 1154.

<sup>15</sup>For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1967, pages 649-50.

<sup>16</sup>Inserted by Punjab Act No. 7 of 1958, section 2.

<sup>17</sup>Substituted for the words "East Punjab" by the Adaptation of Laws (Third Amendment) Order, 1951.

It is hereby enacted as follows:—

1. (1) This Act may be called the <sup>1</sup>[\* \* \* \*] Punjab  
General Sales Tax Act, 1948.

(2) It extends to the whole of the <sup>2</sup>[State] of <sup>3</sup>[Punjab].

(3) It shall come into force on the 1st <sup>4</sup>[May], 1949.

2. In this Act, unless there is anything repugnant  
in the subject or context,—

(a) “assessing authority” means any person  
authorised by the <sup>5</sup>[State] Government to  
make any assessment under this Act;

(b) “Commissioner” means the Excise and Taxa-  
tion Commissioner appointed under sub-section  
(1) of section 3;

(c) <sup>6</sup>[\* \* \* \*]

(d) <sup>7</sup>[“Dealer” means any person including a De-  
partment of Government who in the normal  
course of trade sells <sup>8</sup>(or purchases) any  
goods that are actually delivered for the purpose  
of consumption in the State of Punjab, irrespec-  
tive 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 any such  
person is not in the said State, “dealer” in-  
cludes the local manager or agent of such person  
in Punjab in respect of such business.]

*Explanations.*—(1) A co-operative society or a club  
or any association which sells or supplies goods to  
its members <sup>9</sup>[or purchases] <sup>10</sup>[goods specified  
in Schedule C <sup>11</sup>[\* \* \* \*]], is dealer within the mean-  
ing of this clause.

<sup>1</sup>Omitted by Punjab Act No. 13 of 1959, section 2.

<sup>2</sup>Substituted for the word “Province” by the Adaptation of Laws Order, 1959.

<sup>3</sup>Substituted for the word “East Punjab” by the Adaptation of Laws Order, 1959.

<sup>4</sup>Substituted for the word “April” by East Punjab Act No. 35 of 1949, section 2.

<sup>5</sup>Substituted for the word “Provincial” by the Adaptation of Laws Order, 1959.

<sup>6</sup>Clause (c) omitted (with effect from 1st April, 1960), by Punjab Act No.  
18 of 1969.

<sup>7</sup>Substituted by Punjab Act 10 of 1954. The original clause had been sub-  
stituted by Punjab Act 6 of 1952, section 2(i).

<sup>8</sup>Inserted by Punjab Act No. 7 of 1958, section 3(1) (a).

<sup>9</sup>Inserted by Punjab Act No. 7 of 1958, section 3(1) (b).

<sup>10</sup>Substituted by Punjab Act No. 24 of 1959, section 2.

<sup>11</sup>Words “for use in the manufacture of goods for sale,” omitted (with effect  
from 1st April, 1960), by Punjab Act No. 18 of 1960, section 2(2).

Short title and  
commencement.

Definitions.

(2) A factor, a broker, a commission agent; a dealer's agent, an auctioneer or any other mercantile agent by whatever name called, and whether of the same description as here inbefore mentioned or not, who carries on the business of <sup>1</sup>[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.

<sup>2</sup>[(*dd*)] '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;]

(e) <sup>3</sup>["goods" means all kinds of movable property other than news-papers, actionable claims, stocks, shares or securities;]

(f) "Prescribed" means prescribed by rules made under this Act.

<sup>4</sup>[(*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 otherwise than under a mortgage, hypothecation, charge or pledge:]

(g) "registered" means registered under this Act;

(h) "sale" means any transfer of property in goods <sup>5</sup>[other than goods specified in Schedule C] for each cash or deferred payment or other valuable consideration, <sup>6</sup>(\*\*\*\*) but does not include a mortgage, hypothecation, charge or pledge;

*Explanation.*—(1) 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.

<sup>7</sup>[ \* \* \* \* \* ]

<sup>1</sup>Substituted for the words "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 1958, section 3 (1) (c).

<sup>2</sup>Inserted by Punjab Act No. 7 of 1967, section 2 (i).

<sup>3</sup>Substituted (with effect from 1st April, 1960) by Punjab Act No. 18 of 1960, section 2 (3).

<sup>4</sup>Substituted (with effect from 1st April, 1960) by *ibid* section 2 (4)

<sup>5</sup>Inserted (with effect from 1st April, 1960), by Punjab Act No. 18 of 1960, section 2 (5) (a).

<sup>6</sup>Omitted (with effect from 1st April, 1960) by *ibid* section 2(5) (b).

<sup>7</sup>Explanation (2) of clause (h) omitted by Punjab Act No. 13 of 1959, section 3(b).

(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 proceeding before a Tribunal may be continued from the stage at which the vacancy is filled.

(10) 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 prescribed, 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) The administrative expenditure of a Tribunal including all salaries, allowances and pensions, if any, payable to or in respect of the Presiding Officer, officers and servants of a Tribunal shall be charged upon the Consolidated Fund of the State.

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 Tribunal and where an appeal, application or revision pending before a Tribunal relates to the local limits of an area which, as a result of the issue of such a notification, has fallen within the jurisdiction of another Tribunal, such appeal, application or revision shall stand transferred to and be heard and decided by the other Tribunal.

3-C. Notwithstanding anything contained in subsection (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 affected by such dissolution shall have any claim against the State Government.]

Jurisdiction  
Tribunals in case  
there are more  
Tribunals than  
one.

Dissolution of  
Tribunal.



incidence  
taxation.

of  
4. (1) Subject to the provisions of section 5 and 6, every dealer <sup>1</sup>[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 affected after the coming into force of this Act <sup>2</sup>[and purchases made after the commencement of 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.

<sup>3</sup>[(2) Every dealer to whom sub-section (1) 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 date on which his gross turnover <sup>4</sup>[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, or who manufactures or processes any goods for sale the liability to pay tax shall commence with effect from the date on which his gross turnover (during any year) first exceeds the taxable quantum.

<sup>5</sup>[(2-A) Notwithstanding anything contained in sub-sections (1) and (2), no tax on the sale of any goods shall be levied if a tax on their purchase is payable under this Act.]

(3) Every dealer who has become 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.

(4) <sup>6</sup>[Every dealer whose liability to pay tax has ceased under the provisions of sub-section (3) shall again be liable to pay tax under this Act <sup>7</sup>[with effect from the date on] which his gross turnover first exceeds the taxable quantum].

<sup>1</sup>Inserted by East Punjab Act 35 of 1949.

<sup>2</sup>Added by Punjab Act No. 7 of 1958, section 4.

<sup>3</sup>Substituted by the Punjab Act 28 of 1953.

<sup>4</sup>Inserted by Punjab Act No. 13 of 1959, section 4.

<sup>5</sup>Sub-section (2-A) inserted (with effect from 1st April, 1960) by Punjab Act No. 18 of 1960, section 3.

<sup>6</sup>Substituted by East Punjab Act 35 of 1949.

<sup>7</sup>Substituted for the words "on the expiry of two months after the month up to the end of" by Punjab Act 6 of 1952, section 3 (i).

## GENERAL SALES TAX

(5) In this Act the expression "taxable quantum" means-

(a)<sup>1</sup>[in relation to any dealer who imports for sale or use in manufacturing or processing any goods in Punjab, *Nil*] :

<sup>2</sup>[Provided that the provisions of this clause shall not apply to a dealer who had placed orders for import of goods before the 8th August 1952, but received such goods on or after that date and his gross import for sale or use in manufacturing or processing any goods in Punjab did not exceed Rs. 5,000 during the year and he did not make any other import of goods after the said date.]

<sup>3</sup>[ \* \* \* \* \* ]

(b) in relation to any dealer, who himself manufactures or produces any goods for sale, 10,000 rupees;

<sup>4</sup>[(*bb*) in relation to any dealer who runs a *Tandoor*, *Loh*, *Dhaba* hotel <sup>5</sup>[restaurant, halwai shop, bakery], or other similar establishment wherein Indian food preparations including tea are served, 25000 rupees]

<sup>3</sup>[(*c*)] in relation to any particular classes of dealers not falling within <sup>6</sup>[clauses (*a*), (*b*) and (*bb*)], <sup>7</sup>[\* \* \*], such sum as may be prescribed : or

<sup>3</sup>[(*d*)] in relation to any other dealer, <sup>8</sup>[40,000] 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 cancellation under clause (*b*) of sub-section (*6*) of section 7.

<sup>9</sup>[4-A. A dealer registered under the Central Sales Tax Act, 1956 (Parliament Act No. 74 of 1956) who is not liable to pay tax under section 4 shall nevertheless be liable to pay tax under this Act on any sale <sup>10</sup>[or purchase] made by him inside the State of Punjab.]

Liability of dealer registered under Parliament Act No. 74 of 1956 to pay tax.

<sup>1</sup>Substituted by the Punjab Act 6 of 1952.

<sup>2</sup>Proviso to clause (*a*) added by Punjab Act No. 28 of 1953.

<sup>3</sup>Clause (*b*) omitted and clauses (*c*), (*d*) and (*e*) renumbered as clauses (*b*), (*c*) and (*d*) respectively, by Punjab Act 28 of 1953.

<sup>4</sup>Inserted by Punjab Act No. 8 of 1962.

<sup>5</sup>Substituted for the word "restaurant" by Punjab Act No. 28 of 1965.

<sup>6</sup>Substituted for the words, brackets and letters "clauses (*a*), (*b*) and" by Punjab Act No. 8 of 1962.

<sup>7</sup>The brackets and letter "(*c*)", omitted by Punjab Act No. 28 of 1953.

<sup>8</sup>Substituted for the figures "50,000" by Punjab Act No. 28 of 1965.

<sup>9</sup>Inserted by Punjab Act No. 13 of 1959, section 5.

<sup>10</sup>Inserted (with effect from 1st April, 1960), by Punjab Act No. 18 of 1960, section 4.

<sup>1</sup>[Provided that nothing herein shall apply to a dealer who deals exclusively in goods declared tax-free under section 6.

Rate of tax.

5. (1) Subject to the provisions of this Act, there shall be levied on the <sup>2</sup>[taxable turnover of a dealer] a tax at such rates<sup>3</sup>[not exceeding] <sup>4</sup>[six naye Paise] in a rupee as the <sup>5</sup>[State] Government may by notification direct:

<sup>6</sup>[Provided that a tax at <sup>7</sup>[such rate, not exceeding] <sup>8</sup>[ten naye Paise] in a rupee, as may be 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 Government may by notification direct. The State Government after giving by notification not less than <sup>9</sup>[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 deemed to have been amended accordingly:]

<sup>10</sup>[Provided further that the rate of tax shall not exceed two naye paise in a rupee in respect of any declared goods  
11[ \* \* \* \* \* ] :

<sup>12</sup>[Provided further that with effect from the date of commencement of the Punjab General Sales Tax (Amendment and Validation) Ordinance, 1967, the rate of tax shall not exceed three paise in a rupee in respect of any declared goods:]

<sup>13</sup>[Provided further] that Government may by notification 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 time to time.

<sup>1</sup>New proviso inserted by Punjab Act No. 2 of 1963.

<sup>2</sup>Substituted for the words "taxable turnover every year of a dealer" by Punjab Act No. 28 of 1965 section 3 (1).

<sup>3</sup>Inserted by Punjab Act 19 of 1952,

<sup>4</sup>Substituted for the words "five naye paise" by Punjab Act No. 10 of 1963, section 2.

<sup>5</sup>Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

<sup>6</sup>New proviso inserted by Punjab Act No. 3 of 1956.

<sup>7</sup>Substituted for the words "double the rate of tax" by Punjab Act No. 7 of 1958, section 5(a).

<sup>8</sup>Substituted for the word "eight naye paise" by Punjab Act No. 10 of 1963, Section 2.

<sup>9</sup>Substituted for the words "three months" by Punjab Act No. 7 of 1967, section 6.

<sup>10</sup>Proviso inserted (with effect from 1st April, 1960), by Punjab Act No. 18 of 1960, section 5(1).

<sup>11</sup>Omitted by Punjab Act No. 7 of 1967, section 3(a) (i).

<sup>12</sup>Inserted by Punjab Act No. 7 of 1967, section 5(a) (ii)

<sup>13</sup>Proviso inserted by Punjab Act 28 of 1953, and for the word "provided" the words "provided further" substituted by Punjab Act No. 3 of 1956.

<sup>1</sup>[(1A) The State Government may by notification direct that <sup>2</sup>[in respect of such goods other than declared goods], and with effect from such date as may be specified in the notification, the tax under sub-section (1) shall be levied at the first stage of sale thereof : and on the issue of such notification 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.

*Explanation.*—For the purposes of this sub-section the first stage of sale in respect of any goods in relation to any class of dealers shall be such as may be specified by the State Government in the notification.]

(2) In this Act the expression “taxable 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—

(i) the sale of goods declared tax-free under section 6 ;

<sup>3</sup>[(ii) <sup>4</sup>[sales to a registered dealer of goods other than sales of goods liable to tax at the first stage under sub-section (1A)]; declared by him in a prescribed form as being intended for resale in the State of Punjab or sale in the course of inter-State trade or commerce <sup>5</sup>[or sale in the course of export of goods out of the territory of India], <sup>6</sup>[or of goods specified in his certificate of registration for use by him in the manufacture in Punjab of any goods, other than goods declared tax-free under section 6, for sale in Punjab], and on sales to a registered dealer of containers or other materials for the packing of such goods :

<sup>1</sup>Inserted by Punjab Act No. 28 of 1965, section 3(i).

<sup>2</sup>Substituted (with effect from 16th December, 1965), for the words “in respect of such goods” by Punjab Act No. 7 of 1967.

<sup>3</sup>Substituted by Punjab Act No. 13 of 1959, section 6(a) (i).

<sup>4</sup>Substituted for the words “sales to a registered dealer of goods” by Punjab Act No. 28 of 1965, section 3(2).

<sup>5</sup>Inserted with effect from 20th April, 1959, by Punjab Act No. 18 of 1960, section 5(2) (a) read with section 1(2).

<sup>6</sup>Substituted by Punjab Act No. 2 of 1963, section 3(1).

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 <sup>1</sup>[prescribed form obtained from the prescribed authority] is furnished by the dealer who sells the goods :

<sup>2</sup>[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 such rate, not exceeding the rate of tax leviable on the sale of such goods, as the State Government may by notification direct in respect of a class of dealers specified in such notification, notwithstanding that such purchase is not covered by clause (ff) of section 2.]].

<sup>3</sup>[(iii) \* \* \* \* ]

(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 <sup>IX of 1910</sup> or distribution of such energy ;

<sup>4</sup>[(v) sales or purchases of goods falling under section 29 ;]

<sup>5</sup>[(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 :

<sup>1</sup>Substituted for the words "prescribed form" by Punjab Act No. 2 of 1963.

<sup>2</sup>Substituted (with effect from 20th April, 1959), by Punjab Act No. 2 of 1963, section 3(3).

<sup>3</sup>Substituted East Punjab Act 35 of 1949 and then deleted by Punjab Act VI of 1952, section 4 (ii).

<sup>4</sup>Substituted by Punjab Act No. 13 of 1959, section 6(a) (ii).

<sup>5</sup>Sub-clause (vi) inserted previously by Punjab Act No. 13 of 1959, substituted (with effect from 1st April, 1960), by Punjab Act No. 18 of 1960, section 5(2) (b).

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
- (b) the gross turnover of any such business has during each of three consecutive years failed to exceed the taxable quantum ; <sup>1</sup>[or]
- <sup>2</sup>[(c) 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 pay tax under section 4, has been cancelled,]

the Commissioner shall cancel the registration <sup>3</sup>[and the cancellation shall come into force after the expiry of such period as may be prescribed .]

8. (1) Any dealer <sup>4</sup>[except one dealing exclusively in goods declared tax-free under section 6] whose gross turnover during a year exceeds <sup>5</sup>[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.

Voluntary  
registration.

(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.

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<sup>1</sup>Added by Punjab Act No. of 13 of 1959, section 8.

<sup>2</sup>Added by East Punjab Act No. 35 of 1949.

<sup>3</sup>Added by East Punjab Act No. 35 of 1949.

<sup>4</sup>Inserted by East Punjab Act No. 35 of 1949.

<sup>5</sup>Substituted for the figures "5,000", by East Punjab Act No. 35 of 1949.

(3) Every dealer who has been registered upon application made under this section shall, for so long as 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<sup>e</sup> under this section shall be in force for a period of not less than three complete years and shall remain in force 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 registration 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 the registration accordingly.

Security from  
certain class of  
dealers.

<sup>1</sup>[9. The Commissioner or any officer authorised by him in writing in this behalf, if it appears to him to be necessary so to do for the proper realisation of the tax levied under this Act, may impose for reasons to be recorded in writing as a condition of the issue of a registration certificate to a dealer or of the continuance, in effect, of such a certificate issued to any dealer, a requirement that the dealer shall give security up to an amount and in the manner approved by the Commissioner for the payment of the tax for which he may be or become liable under this Act.]

Payment of tax  
and returns.

10. (1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

<sup>2</sup>[(2) The Commissioner may, in such circumstances and subject to such conditions as may be prescribed, accept 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.]

<sup>2</sup>[(3) Such dealers as may be 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 :

<sup>1</sup>Section 9 inserted by Punjab Act 28 of 1965, section 5.

<sup>2</sup>Sub-section (2) inserted and the existing sub-sections (2), (3) and (4) renumbered as sub-sections (3), (4) and (5), respectively, by Punjab Act 6 of 1952, section 6.

Provided that, if any dealer establishes to the satisfaction of the assessing authority that his average taxable 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.

<sup>1</sup>[(4) Before any registered dealer furnishes the return required by sub-section <sup>2</sup>[(3)], he shall, in the prescribed manner, pay into a Government Treasury or the Reserve Bank of India the full amount 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.

<sup>1</sup>[(5)] If any dealer discovers any omission or other error in any returns furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a 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 showing payment in the manner provided in sub-section <sup>3</sup>[(4)], of the extra amount.

<sup>4</sup>[(6) If a dealer fails 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, by way of penalty, a sum not exceeding one-and-a-half times of the amount of tax <sup>5</sup>[to which he is assessed 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.]

<sup>6</sup>[(7) 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

<sup>1</sup>Sub-sections (2), (3) and (4) have now been relettered as sub-sections (3), (4) and (5),—*vide* Punjab Act 6 of 1952, section 6.

<sup>2</sup>Substituted for the brackets and figure "(2)" by Punjab Act No. 28 of 1965.

<sup>3</sup>Substituted for the brackets and figure "(3)" by Punjab Act No. 28 of 1965.

<sup>4</sup>Sub-section (6) added (with effect from 1st April, 1960), by Punjab Act No. 18 of 1960, section 7.

<sup>5</sup>Substituted by Punjab Act No. 28 of 1965, section 6(3).

<sup>6</sup>Sub-section (7) added by Punjab Act No. 2 of 1963, section 4.



any account, return or information which is false or incorrect in any material particular, 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.]

Assessment of  
tax.

<sup>1</sup>[11. (1) If the Assessing Authority is satisfied without requiring the presence of <sup>2</sup>[dealer] or the production by him of 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.

(2) If the Assessing Authority is not satisfied without requiring the presence of <sup>3</sup>[dealer] who furnished the returns or production of evidence 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 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.

(3) 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.

<sup>4</sup>[(4) If a <sup>3</sup>[dealer], having furnished returns in respect of a period, fails to comply with the terms of a notice issued under sub-section (2), the Assessing Authority shall within <sup>5</sup>[five years] after the expiry of such period, proceed to assess to the best of his judgment the amount of the tax due from the dealer.

<sup>1</sup>Section 11 substituted by Punjab Act 6 of 1952, section 7.

<sup>2</sup>Substituted for the words "registered dealer" by Punjab Act No. 28 of 1965.

<sup>3</sup>Substituted for the words "registered dealer" by Punjab Act No. 28 of 1965, in sub-sections (2), (4) and (5), of section 11.

<sup>4</sup>Sub-sections (4), (5) and (6) substituted by Punjab Act No. 4 of 1955 and deemed to have been so substituted with effect from 17th March, 1955.

<sup>5</sup>Substituted for the words "four" by Punjab Act No. 28 of 1965, section 7(2).

(5) If a <sup>1</sup>[dealer] does not furnish returns in respect of any period by the prescribed date, the Assessing Authority shall within <sup>2</sup>[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 judgment, 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 <sup>2</sup>[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 judgment, 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.]

(7) The amount of tax—

- (a) due where the returns are furnished without receipt showing full payment thereof ; or
- (b) assessed under sub-sections (1), (3), (4) and (5), less the sum, if any, already paid by the dealer in respect of the said period ; or
- (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.

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<sup>1</sup>Substituted for the words "registered dealer" by Punjab Act No. 28 of 1965, in sub-sections (2), (4) and (5) of section 11.

<sup>2</sup>Substituted for the words "four" by Punjab Act No. 28 of 1965, section 7 (2).

<sup>1</sup>[(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 <sup>2</sup>[penalty imposed] under this Act.]

<sup>3</sup>[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 <sup>4</sup>[five years], following the close of the year for which the turnover is 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 under-assessed or has escaped assessment.

(2) An Assessing Authority or any such 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.]

<sup>5</sup>[11AA. (1) 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 re-assessments made before the commencement of the Punjab General Sales Tax (Amendment

[Review of certain assessments, etc., of tax or declared goods.]

<sup>1</sup>Substituted (with effect from 1st April, 1960) by Punjab Act No. 18 of 1960, Section 8.

<sup>2</sup>Substituted for the words "prosecution instituted for an offence" by Punjab Act No. 7 of 1967, section 8.

<sup>3</sup>Section 11-A inserted by Punjab Act No. 4 of 1955 and deemed to have been so inserted with effect from 17th March, 1955.

<sup>4</sup>Substituted for the words "four years" by Punjab Act No. 28 of 1965, section 8.

<sup>5</sup>Section 11AA inserted by Punjab Act No. 7 of 1967, section 9.

and Validation) Act, 1967, in respect of declared goods and make 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 and Validation) Act, 1967 :

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 re-assessment sought to be reviewed and if he does so, the assessing authority shall not review such assessment or re-assessment 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, re-assessment, 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, re-assessment, levy or collection, under the provisions of this Act before the commencement of the Punjab General Sales Tax (Amendment and Validation) Act, 1967, shall be as valid and effective as if such assessment, re-assessment, 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] .

<sup>1</sup>[11-B. The amount of any tax and penalty imposed under this Act, which remains unpaid after the due date, shall be recoverable as arrears of land revenue.]

Tax and penalty recoverable as arrears of land revenue.

<sup>1</sup>Section 11-B inserted (with effect from 1st April, 1960) by Punjab Act No. 18 of 1960, section 9.

Refunds.

<sup>1</sup>[12. 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 :

<sup>2</sup>[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].

Accounts.

13. <sup>3</sup>[(1) Every registered dealer or other dealer on whom a notice has been served to furnish returns under <sup>4</sup>[sub-section (3)] of section 10, shall keep a true 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 <sup>5</sup>[as he may subject to anything that may be prescribed in that behalf in writing direct.]

<sup>1</sup>Substituted by Punjab Act No. 13 of 1959, section 9. This section shall be deemed to have been so substituted with effect from 1st October, 1958.

<sup>2</sup>New proviso inserted by Punjab Act No. 28 of 1965, section 9.

<sup>3</sup>Existing section 13 renumbered as sub-section ( ) by Punjab Act 6 of 1952.

<sup>4</sup>Substituted for the words, brackets and figures “sub-section (2)” by Punjab Act 6 of 1952, section 8(i).

<sup>5</sup>Substituted by Punjab Act 6 of 1952, for the words “as may be prescribed” section 8(i).

## GENERAL SALES TAX

<sup>1</sup>[(2) Every registered dealer shall,—

- (a) in respect of goods, exceeding ten rupees in value in any one transaction, 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 State 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.]

<sup>2</sup>[14. (1) The Commissioner or any person appointed to assist him under sub-section (1) of section 3 not below the rank of an Assistant Excise and Taxation Officer, may, for the purposes of this Act, require any 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 :

Production and inspection of books, documents and accounts.

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.

<sup>1</sup>Sub-section (2), substituted by Punjab Act 28 of 1965, section 10.

<sup>2</sup>section 14, substituted by Punjab Act No. 28 of 1965, section 11.

(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 reasons 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,—

- (a) 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
- (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

## GENERAL SALES TAX

document, affix his signatures 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 signature and seal of such officers have been affixed on each book, account, register or document.

(4) For the purposes 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 reasons 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. ]

<sup>1</sup>[14-A. (1) Any assessee or 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 this behalf being a relative or a person regularly employed by the assessee, or a lawyer or accountant or income-tax practitioner and not being disqualified by or under sub-section (3).

<sup>2</sup>(2) 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

<sup>1</sup>Added by Punjab Act 28 of 1953, section 4.

<sup>2</sup>Substituted by Punjab Act No. 4 of 1955 and deemed to have been so substituted with effect from 17th March, 1955.



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.

<sup>1</sup>[(5) 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.]

Establishment of  
check-posts or  
barriers and  
inspection of  
goods in transit.

<sup>2</sup>[14-B. (1) If, with a view to preventing or checking evasion of tax under this Act in any place or places in the State, the State Government considers it necessary so to do, it may by notification direct the establishment of a check-post or the erection of a barrier, or both, at such place or places as may be 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

<sup>1</sup>Substituted by Punjab Act No. 7 of 1967, section 10.

<sup>2</sup>Sections 14B and 14 C substituted by Punjab Act No. 28 of 1965, section 12.

same before an officer incharge 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 incharge of the check-post or barrier and shall produce the copy of the said declaration duly verified and returned to him by the officer incharge 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 incharge of such vehicle or vessel shall also obtain a transit slip (rahdari) in the prescribed form from the officer incharge of the check-post or barrier of his entry into the State and deliver it to the officer incharge 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 incharge of the goods vehicle or vessel shall stop the vehicle, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the officer-in-charge of the check post or barrier or the officer as 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 incharge, 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 or 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 (3).

(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 State 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 State 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:

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 is 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 Vehicle Act, 1939, but does not include road transport plying in collaboration with rail transport.

14-C. The Commissioner or any other person appointed to assist him under sub-section (1) of section 3 may, for carrying out the purposes of this Act, require any 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.]

Power to call for information from banking companies, etc.

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 <sup>1</sup>[sub-section (1) of section 21] to any person appointed under section 3 to assist him.

Delegation of Powers.

16. If any dealer to whom the provisions of sub-section <sup>2</sup>[(3)] of section 10 apply—

Information to be furnished regarding change of business.

(a) sells or otherwise disposes of his business or any place of business; or

(b) discontinues <sup>3</sup>[or transfers] his business or changes his place of business or opens a new place of business; or

(c) changes the name <sup>4</sup>[constitution] or nature of his business, or

<sup>5</sup>(d) 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 sale, <sup>6</sup>(\* \* \*)

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.

<sup>7</sup>[17. 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

Transfer of business.

<sup>1</sup>Substituted for the words, figures and brackets "sub section (2) of section 22" by Punjab Act 35 of 1949, section 9.

<sup>2</sup>Substituted for the figure and brackets "(2)" by Punjab Act 4 of 1955.

<sup>3</sup>Inserted by Punjab Act No. 13 of 1959, section 12(a).

<sup>4</sup>Inserted by Punjab Act No. 13 of 1959, section 12(b).

<sup>5</sup>Clause (d) substituted by Punjab Act 4 of 1955. and deemed to have been so substituted with effect from 17th March, 1955.

<sup>6</sup>The words "or in the execution of any contract", omitted (with effect from 1st April, 1960) by Punjab Act No. 18 of 1960, section 11.

<sup>7</sup>Substituted by Punjab Act No. 13 of 1959, section 13.

by such dealer) be deemed to be and to have always been registered as if the certification of registration of 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.]

Liability of tax on  
stock in certain  
cases.

<sup>1</sup>[17-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 (ff) of section 2 but subject to the provisions of section 6, shall be liable to pay tax on goods purchased by him in the State of Punjab after registration, and remaining unsold at the time of cancellation of certificate at a rate leviable for the sale of such goods.

Liability to tax  
of a partitioned  
Hindu family,  
dissolved firm,  
etc

<sup>2</sup>[18. (1) Where a dealer is an undivided Hindu family, 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 may be assessed as if no such partition, dissolution or disruption had taken place and all the provisions of this 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.

(2) 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 of a firm or association of persons, the tax payable under this Act by such dealer for the period

<sup>1</sup>Substituted by Punjab Act No. 13 of 1959, section 14.

<sup>2</sup>Section 18 inserted by Punjab Act No. 2 of 1963, section 6.

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.]

<sup>1</sup>[19. No assessment made and no order passed under this Act or the rules made thereunder shall be called into question in any Civil Court.]

Bar of certain proceedings.

<sup>2</sup>[(20. (1) An appeal from every original order passed under this Act or the rules made thereunder shall lie,—

Appeals.

- (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 :

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<sup>1</sup>Section 19 substituted by Punjab Act No. 7 of 1967, section 11.

<sup>2</sup>Section 20 substituted by Punjab Act No. 7 of 1967, section 12.

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.

(6) Subject to such rules of procedure as may be prescribed, an appellate authority may pass such order on appeal as it deems to be just and proper.]

Revision.

<sup>1</sup>[21. (1) The Commissioner may of his own 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 therein and may pass such order in relation thereto as he may think fit.

(2) The State Government may by notification confer on any officer 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 of mistakes.

<sup>2</sup>[21-A. 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

<sup>1</sup>Substituted by Punjab Act No. 7 of 1967, section 13.

<sup>2</sup>Sections 21-A and 21-B inserted by Punjab Act No. 7 of 1967, section 14.

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.

(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 the tax or penalty or reducing the amount of the refund, the Commissioner shall order the recovery of the amount from such person in the manner provided for in section 11 and 11-B.

**21-B.** (1) Any appeal or application under sub-section (1) of section 22 pending immediately before the commencement of the Punjab General Sales Tax (Amendment and Validation) Act, 1967, before the Financial Commissioner shall stand transferred to the Tribunal constituted under section 3-A. Disposal of pending appeals and applications etc.

(2) Any application for revision pending immediately before the commencement of the Punjab General Sales Tax (Amendment and Validation) Act, 1967, before the Financial Commissioner, the Commissioner or an 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 commencement of the Punjab General Sales Tax (Amendment and Validation) Act, 1967, 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 of limitation prescribed therefor had not expired immediately before such commencement 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 commencement whichever period expires later.

Statement of case  
to High Court.

22. <sup>1</sup>[(1) Within 60 days from the passing of an order under <sup>2</sup>[section 20 or 21] by the <sup>3</sup>[Tribunal], affecting any liability of any dealer to pay tax under this Act, such dealer or the Commissioner may, by application in writing accompanied by a fee of one hundred rupees in case the application is made by a dealer, require the <sup>3</sup>[Tribunal] to refer to the High Court any question of law arising out of such order.]

(2) If for reasons to be recorded in writing, the <sup>3</sup>[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 <sup>3</sup>[Tribunal's] decision, it may require the <sup>3</sup>[Tribunal] to state the case and refer it, and on the receipt of such requisition, the <sup>3</sup>[Tribunal] shall state and refer the case accordingly.

<sup>1</sup>Substituted by Punjab Act No. 13 of 1959, section 14(1).

<sup>2</sup>Substituted for the word and figures "section 21" by Punjab Act No. 7 of 1967, section 15(a).

<sup>3</sup>Substituted for the word. "Financial Commissioner" wherever occurring in section 22 by Punjab Act No. 7 of 1967, section 15(b).

(4) If the High Court is not satisfied that the statements in a case referred under this <sup>1</sup>[section] are sufficient to enable it to determine the question raised thereby, it may refer the case back to the <sup>2</sup>[Tribunal] to make such additions thereto or alterations therein as the court may direct in that behalf.

(5) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded and shall send to the <sup>2</sup>[Tribunal] a copy of such judgment under the seal of the court and the signature of the Registrar, and the <sup>2</sup>[Tribunal] shall dispose of the case accordingly.

(6) Where a reference is made to the High Court under this section, the cost (including the disposal of the 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 <sup>2</sup>[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.

<sup>3</sup>[22-A. The <sup>2</sup>[Tribunal or the Commissioner] or any person appointed to assist him under sub-section (1) of section 3 shall, for 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 :—

Power of <sup>2</sup>[Tribunal or the Commissioner] and his Assistants to take evidence on oath etc.

- (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 ;

<sup>1</sup>Substituted for the word "clause" by East Punjab Act No. 35 of 1949.

<sup>2</sup>Substituted for the words "Financial Commissioner" by Punjab Act No. 7 of 1967.

<sup>3</sup>Section 22-A inserted (with effect from 1st April, 1960), by Punjab Act, No. 13 of 1960 section 12.

- (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 <sup>1</sup>[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].

Penalty.

<sup>2</sup>[23. (1) Whosoever contravenes, or fails to comply with, any of the provisions of this Act or the rules made thereunder or any order or direction made or given thereunder, shall, if no other penalty is provided under this Act for such contravention or failure, be liable to imposition of a penalty, not exceeding two thousand rupees, and where such contravention or failure is a continuing one, to a daily penalty not exceeding fifty 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 (1)]

|                    |   |   |   |   |   |
|--------------------|---|---|---|---|---|
| <sup>3</sup> [(3)  | * | * | * | * | * |
| (4)                | * | * | * | * | * |
| (5)                | * | * | * | * | * |
| <sup>4</sup> [(24. | * | * | * | * | * |

Indemnity.

25. No suit, prosecution or other legal proceedings shall lie against any officer or servant of the <sup>5</sup>[State] Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

<sup>1</sup>Substituted for the word "Commissioner" wherever occurring in section 22-A by Punjab Act No. 7 of 1967, section 16.

<sup>2</sup>Section 23 substituted by Punjab Act No. 28 of 1965, section 15.

<sup>3</sup>Sub-sections (3), (4) and (5) omitted by Punjab Act No. 7 of 1967, section

17.

<sup>4</sup>Section 24 omitted by Punjab Act 28 of 1965, section 16.

<sup>5</sup>Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

26. (1) All particulars contained in any statement 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 (3), 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 <sup>1</sup>[State] Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

Returns, etc.,  
to be confidential.

(2) If, save as provided in sub-section (3), any officer of the <sup>1</sup>[State] Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(3) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (1) for the purposes of a prosecution under the Indian Penal Code in respect of any such statement, return, accounts, documents or evidence, or for the purposes of a prosecution under this Act, <sup>2</sup>[or for departmental use of the officials of the Income-tax Department of the Government of India] <sup>3</sup>[or for Government Departments of other sister States of the Union of India].

27. (1) The <sup>1</sup>[State] Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

Power to make  
rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

<sup>4</sup>(a) the salaries, allowances and other conditions of service of the Presiding Officer of a Tribunal ;

<sup>1</sup>Substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.

<sup>2</sup>Added by East Punjab Act No. 35 of 1949.

<sup>3</sup>Inserted by Punjab Act 6 of 1952.

<sup>4</sup>Clauses (a) and (aa) inserted by Punjab Act No. 7 of 1967, section 18.

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- (a) 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 <sup>1</sup>[(c)] of sub-section (5) of section 4 ;
- <sup>2</sup>[(cc) 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 ;]
- (d) the other sales, turnover in respect of which may be deducted from a dealer's gross turnover in computing his 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 respect of, and other matters incidental to, the registration of dealers and granting of certificates of registration, and the form of such certificate under section 7 or section 8 <sup>3</sup>[and the manner in which security shall be furnished under section 9.]
- <sup>4</sup>[(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 is to be determined and the manner in which the tax under this Act shall be payable under section 10 ;]

<sup>1</sup>Substituted for the letter and brackets "(d)" by Punjab Act 4 of 1955, and deemed to have been so substituted with effect from 17th March, 1955.

<sup>2</sup>Clause (cc) added by Punjab Act 6 of 1952.

<sup>3</sup>Added by Punjab Act No. 28 of 1965, section 17(1).

<sup>4</sup>Clause (g) substituted by Punjab Act 6 of 1952.

- (h) the returns to be furnished under sub-section <sup>1</sup>[(3)] of section, 10, and dates by which, and the authority to which such returns shall be furnished ;
- (i) 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 ;
- <sup>2</sup>[(k) the conditions, if any, for issue of direction under section 13 ;]
- <sup>3</sup>[(l) the manner of authentication of account books under clause (c) of sub-section (2) of section 14 ;
- (ll) 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 of transit-slip (rahdari) 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 <sup>4</sup>[\*\*\*] may be preferred under section 20 ;
- (p) the procedure for and other matters (including fees) incidental to, the disposal of appeals and applications for revisions under sections 20 and 21 ;
- <sup>5</sup>[(pp) the authority by which and the manner in which cases may be transferred from one Assessing Authority to another and from one appellate authority to another ;]
- <sup>6</sup>[(q) and other matter which is to be or may be prescribed ;]

<sup>1</sup>Substituted for the brackets and figures "(2)" by Punjab Act 6 of 1952

<sup>2</sup>Clause (k) substituted by Punjab Act 6 of 1952.

<sup>3</sup>Clause (l) substituted by Punjab Act No. 28 of 1965, section 17(2).

<sup>4</sup>The words "against assessment" in clause (o) omitted by Punjab Act No. 7 of 1967, section 18(1) (ii).

<sup>5</sup>New clause (pp) inserted by Punjab Act No. 28 of 1965, section 17(3).

<sup>6</sup>Substituted by Punjab Act No. 28 of 1965, section 17(4).

(r) the manner in which and the time within which, applications shall be made, information furnished, and notices served, under this Act ;

<sup>1</sup>[(s) the procedure for the cancellation and return of certificate of registration.]

<sup>2</sup>[(3) \* \* \* \* \*]

Transitional provisions.

<sup>3</sup>[27-A. Turnover for the year 1949-50 shall be dealt with as under :—

- (1) 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.
- (2) Each of these two periods shall be deemed to be a year for the purposes of assessment under this Act.
- (3) (i) Notwithstanding the repeal of the Punjab General Sales Tax Act, 1941, for dealing with the turnovers for the period from the 1st April, 1949 to the 30th April, 1949, the first part of sub-section (1) 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 one thousand but does not exceed two thousand rupees Three annas for every one hundred rupees or fraction thereof.
- (b) If the turnover exceeds two thousand rupees Four annas for every one hundred rupees or fraction thereof.
- (ii) The returns for the period from the 1st May, 1949 to the 31st March, 1950, shall be dealt with in accordance with the provisions of this Act.]

<sup>1</sup>New clause (s) added by Punjab Act No. 13 of 1959, section 18.

<sup>2</sup>Sub-section (3) of section 27 omitted by Punjab Act No. 7 of 1967, section 18(2).

<sup>3</sup>Section 27-A added by East Punjab Act No. 35 of 1949.

<sup>1</sup>]27-B. Notwithstanding anything contained in sub-section (3) of section 4 and in sub-section (4) of section 8,—

- (a) the registration of a dealer mentioned in clause <sup>2</sup>[(e)] of sub-section (5) of section 4, effected before the 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 1948-49 did not exceed 30,000 rupees and he applies for the cancellation of his registration certificate on or before the 31st December, 1949 ; and
- (b) the registration of all dealers effected under section 8 before the 30th September, 1949, shall stand cancelled with effect from the 1st April, 1950, and all such dealers shall surrender their registration certificates to the appropriate assessing authority on or before the 31st December, 1949.]

28. The Punjab General Sales 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.

Repeal.

<sup>3</sup>]29. (1) 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 outside the State of Punjab ; or
  - (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 of March, 1951, be imposed where such sale or purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

<sup>4</sup>[(2) \* \* \* \*]

<sup>1</sup>Section 27-B added by East Punjab Act No. 35 of 1949.

<sup>2</sup>Now see clause (d).

<sup>3</sup>Inserted by the Adaptation of Laws (Third Amendment) Order, 1951.

<sup>4</sup>Sub-section (2) of section 29 omitted by Punjab Act No. 24 of 1959, section 4.



Power to exempt.

<sup>1</sup>[30. (1) The State Government, if satisfied that it is necessary or expedient so to do in the interest of cottage industries, may by notification exempt any class of co-operative societies or persons from the payment of tax under this Act on the purchase or sale of any goods subject to such conditions as may be specified in such notification.

(2) Where a notification under sub-section (1) has been issued by the State Government—

(a) a registered dealer shall not be entitled to charge tax on the sales made to such societies or persons ; and

(b) such sales shall not be included in the taxable turnover of such registered dealer notwithstanding anything to the contrary contained in sub-section (2) of section 5.

(3) Every notification made under sub-section (1) shall, as soon as may be after it is made, be laid before <sup>2</sup>[ \* \* \* ] the State Legislature.]

Power to amend  
Schedule C.

<sup>3</sup>[31. The State Government, after giving by notification not less than <sup>4</sup>[twenty days] notice of its intention so to do, may by notification *add to*, or *delete* from, Schedule C any goods, and thereupon Schedule C shall be deemed to be amended accordingly.]

<sup>5</sup>[SCHEDULE 'A']

[See section 5 (1)]

## LIST OF LUXURY GOODS

Serial  
No.

Description of Goods

(1) Motor vehicles, including chassis of motor vehicles <sup>6</sup>[and their accessories], motor tyres and tubes and spare parts of motor vehicles.

<sup>7</sup>[(2) Motor cycles and motor cycle combinations, motor scooters, motorettes and tyres, <sup>8</sup>[tubes, accessories] and spare parts of motor cycles, motor cycle combinations, motor scooters and motorettes.]

<sup>1</sup>Inserted by Punjab Act No. 7 of 1958.

1970. <sup>2</sup>The words "the Houses" omitted by the Adaptation of Punjab Laws Order,

<sup>3</sup>New section 31 inserted by Punjab Act No. 28 of 1965, section 18.

6. <sup>4</sup>Substituted for the words "three months" by Punjab Act No. 7 of 1967, section

<sup>5</sup>Substituted by Punjab Act 7 of 1958.

<sup>6</sup>Inserted by Punjab Government notification No. S O. 122/P A. 46/48/S.5, dated the 6th September, 1968

<sup>7</sup>Substituted by Punjab Government notification No. 4174-E&T(III)-61/5153, dated 18th September, 1961.

<sup>8</sup>Substituted for the word "tubes" by Punjab Government notification No. S.O. 122/P.A. 46/48/S. 5/68, dated 6th September, 1968.

- | <i>Serial<br/>No.</i> | <i>Description of Goods</i>                                                                                                                                                        |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (3)                   | Refrigerators and air-conditioning plants and component parts thereof.                                                                                                             |
| (4)                   | Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loud-speakers and spare parts and accessories thereof. |
| (5)                   | Cinematographic equipment including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith.        |
| (6)                   | <sup>1</sup> [* * *] 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.                                                                                                                             |
| <sup>2</sup> (8)      | All furniture of iron and steel including safes and almirahs.                                                                                                                      |
| (8-A)                 | All furniture other than that of iron and steel.]                                                                                                                                  |
| (9)                   | All arms including rifles, revolvers, pistols and ammunition for the same <sup>3</sup> [but not including kirpans.]                                                                |
| (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.                                                                                                                               |
| <sup>4</sup> [(16)    | Cosmetics, perfumery and toilet goods excluding tooth-paste, tooth-powder, kum-kum and soap].                                                                                      |
| (17)                  | Electrical goods other than electrical plant, equipment and their accessories including service meters required for generation, transmission and distribution.                     |

<sup>1</sup>The word "Photographs" deleted by Punjab Government notification No. S.O.-81/P.A.-46/48/S.-5/67, dated 2nd November, 1967.

<sup>2</sup>Substituted by Punjab Government notification No. S.O. 201/P.A., 46/48/S. 5/66, dated 1st September, 1966.

<sup>3</sup>Added by Punjab Government Notification No. S.O. 77/P.A. 46/48/S.-5/69, dated the 16th December, 1969.

<sup>4</sup>Entries from 16 to 23 added by Punjab Government Notification No. S.O. 201/P.A. 46/48/S. 5/66, dated the 1st September, 1966.

<sup>5</sup>Entry 16 substituted by Punjab Government notification No. S.O. 122/P.A/46/48/S. 5/68, dated the 6th September, 1968.

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- (18) Pile carpets.  
 (19) Cutlery (table).  
 (20) Vacuum flasks.  
 (21) Sanitary goods and fittings.  
 (22) Leather goods but not including footwear.  
 (23) Glassware, glazedware and Chinaware including  
 crockery.]  
<sup>1</sup>[(24) Foreign Liquor as defined in sub-para (2) of Paragraph  
 2 of Punjab Excise Liquor Definitions, 1954.]  
<sup>2</sup>[(25) Picnic Sets.]

<sup>3</sup>[SCHEDULE "B"]

(See Section 6)

| 1                | 2   |
|------------------|-----|
| <sup>4</sup> [1. | ..  |
| 2.               | ..  |
| 3.               | ..  |
| 4.               | ..  |
| 5.               | ..  |
| 6.               | ..  |
| 7.               | ..  |
| 8.               | ..  |
| 9.               | ..  |
| 10.              | ..  |
| 11.              | ..  |
| 12.              | ..  |
| 13.              | ..  |
| 13-A.            | ..  |
| 14.              | ..] |

<sup>1</sup>Substituted by Punjab Government notification No. S.O. 58/P.A. 46/48/S. 5/67, dated 18th July, 1967.

<sup>2</sup>Added by Punjab Government notification No. S.O. 11/P.A. 46/48/S. 5/68, dated 20th January, 1968.

<sup>3</sup>Existing Schedule renumbered as Schedule 'B' by Punjab Act No. 3 of 1956.

<sup>4</sup>Items 1 to 14 omitted by Punjab Act No. 7 of 1958.

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| *[15. Husk of all food-grains and pulses]                                                                                                                                                                                                          |                                                  |
| 16. Vegetables                                                                                                                                                                                                                                     | .. Except when sold in tins, bottles or cartons. |
| 17. Milk                                                                                                                                                                                                                                           | .. Except condensed and dried milk.              |
| 18. Meat, fish and eggs                                                                                                                                                                                                                            | .. Except when sold in tins, bottles or cartons. |
| 19. Fresh fruits                                                                                                                                                                                                                                   | ..                                               |
| 20. Common salt                                                                                                                                                                                                                                    | .. Except when sold in sealed containers.        |
| 21. Flowers                                                                                                                                                                                                                                        | ..                                               |
| *[21-A. Pan *[*]]                                                                                                                                                                                                                                  |                                                  |
| 22. Books                                                                                                                                                                                                                                          | ..                                               |
| *[23. Periodicals]                                                                                                                                                                                                                                 |                                                  |
| 24. Exercise and drawing books                                                                                                                                                                                                                     |                                                  |
| *[25. Writing slates and slate pencils]                                                                                                                                                                                                            |                                                  |
| 26. Writing Chalks and crayons]                                                                                                                                                                                                                    |                                                  |
| 27. Foot-rules of the type usually used in schools                                                                                                                                                                                                 |                                                  |
| *28. [ * * * * * ]                                                                                                                                                                                                                                 |                                                  |
| *29. [ * * * * * ]                                                                                                                                                                                                                                 |                                                  |
| *30. (All varieties of cotton, woollen or silken textiles, including rayon, artificial silk or nylon whether manufactured by handloom or powerloom or otherwise * [but not including carpets, druggets, woollen dureses and cotton floor dureses.] |                                                  |
| *[30-A. All varieties of textiles covered by item 30 on which knitting and embroidery work has been done]                                                                                                                                          |                                                  |

<sup>1</sup>Item 15 substituted by Punjab Act No. 7 of 1958.

<sup>2</sup>Item 21-A—This entry made by East Punjab Act 35 of 1949, section 16, was deemed to have been made since the commencement of East Punjab Act 46 of 1948.

<sup>3</sup>The words "and betelnuts" omitted by Punjab Government notification No. S.O. 202/P.A. 46/48/S.6/66, dated 1st September, 1966.

<sup>4</sup>New item 23 inserted by Punjab Government notification No. G.S.R. 278/P.A. 46/48/S.6/Amd/62, dated 27th November, 1962.

<sup>5</sup>Items 25 and 26—Substituted by Punjab Government notification No. 469-E & T-54/579, dated 30th March, 1954.

<sup>6</sup>Item 28—Omitted by Punjab Government notification No. 5933-E & T. 54/1397 (CH), dated 23rd December, 1954.

<sup>7</sup>Item 29 omitted by Punjab Act. No. 7 of 1958.

<sup>8</sup>Item 30 substituted by Punjab Government notification No. S.O. 334/P.A.46/48/S.6/64, dated 29th August, 1964 and further amended by Punjab Government Notification No. S.O. 114/P.A.46/48/S.6/68, dated the 6th August, 1968.

<sup>9</sup>Substituted for the words "but not including pure silk fabrics, carpets, druggets, woollen dureses and cotton floor dureses" by Punjab Government Notification No. S.O. 4/P.A.46/48/S.6/70, dated 15th January, 1970.

<sup>10</sup>New item 30-A inserted by Punjab Government notification No. 5104-E&T (III) 56/5832, dated the 16th November, 1969.

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| * <sup>1</sup> [30-B. Such varieties of canvas cloth, tarpaulines and similar other products, manufactured with cloth as base, as are manufactured in textile mills, powerloom factories and processing factories.]                             |                                                                              |
| * <sup>2</sup> [30-C. Leather cloth and inferior or imitation leather cloth ordinarily used in book-binding ; rubberised tissue or synthetic water-proof fabrics whether single-textured or double-textured ; and book-binding cotton fabrics.] |                                                                              |
| 31. Electric energy                                                                                                                                                                                                                             |                                                                              |
| 32. Motor spirit as defined in the Punjab Motor Spirit ( Taxation of Sales) Act, 1939                                                                                                                                                           |                                                                              |
| 33. * <sup>3</sup> [Photographs including] X-Ray photographs                                                                                                                                                                                    | When sold by * <sup>4</sup> [Photographers and] radiologists preparing them. |
| 34. Agriculture implements                                                                                                                                                                                                                      |                                                                              |
| * <sup>5</sup> 35. Spinning Wheel ( Charkha) and its parts]                                                                                                                                                                                     |                                                                              |
| 36. All goods sold to the Indian Red Cross Society and St. John Ambulance Association                                                                                                                                                           |                                                                              |
| * <sup>6</sup> [37. All goods, except foreign liquor as defined in sub-para (2) of paragraph 2 of the Punjab Excise Liquor Definitions, 1954, on which duty is or may be levied under the Punjab Excise Act, 1914 or the Opium Act, 1878.]      |                                                                              |
| * <sup>7</sup> [38. * * * * ]                                                                                                                                                                                                                   |                                                                              |
| 39. Agricultural or horticultural produce sold by a person or a member of his family grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee tenant or otherwise.                          |                                                                              |

<sup>1</sup>New item 30-B inserted by Punjab Government notification No. 1326-E & T(III)-60/1063, dated 14th March, 1960.

<sup>2</sup>Item 30-C inserted by Punjab Government notification No. 4645-E & T (III)-61/4443, dated 17th August, 1961.

<sup>3</sup>Inserted by Punjab Government notification No. S.O. 82/P.A.46/48/S.6/67, dated 3rd November, 1967.

<sup>4</sup>The original item 35 deleted,—*vide* Punjab Government Notification No. 3846-E & T-53/2976, dated 20th August, 1953 and new item 35 inserted,—*vide* Punjab Government notification No. 1136/-E & T, dated 20th April, 1955.

<sup>5</sup>Item 37—Substituted by Punjab Government notification No. S.O. 57/P.A.46-48/S.6/67, dated 18th July, 1967.

<sup>6</sup>Item 38—Omitted by Punjab Government notification No. 3456-E & T (III)-59/2723, dated 28th May, 1958.

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<sup>1</sup>[40. Judicial and non-judicial stamps,  
Entertainment Duty Stamps, Passen-  
gers and Goods Stamps and standard  
water marked petition papers.]

<sup>2</sup>[41. [ \* \* \* \* ]

<sup>3</sup>[42. \* \* \* ]

43. <sup>4</sup>[ \* \* \* ]

44. Fertilizers

<sup>5</sup>[45. \* \* \* ].

46. Hand-spun yarn.

When sold by one who deals in hand-  
spun yarn exclusively.

<sup>6</sup>[47. \* \* \* ]

[48. \* \* \* ].

<sup>7</sup>[48-A. Crudely tanned leather called half  
tanned leather, usually tanned by  
villagers in villages (other than that  
tanned in a factory)]

<sup>8</sup>[49. \* \* \* \* ]

<sup>9</sup>[50. Articles ordinarily prepared by Halwais When sold by Halwais exclusively.

50-A. Reori, Patashas, Gajjaks, Misri  
(candy or cooza), golies, boora, Makhanas,  
Marunda \* [(Ilachi Dana) and Phullian]

<sup>10</sup>[51. Tabacco whether cured, uncured  
or manufactured and all its product  
including biris, cigarettes, cigars]

<sup>11</sup>[52. Artificial hearing aids and their  
accessories]

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<sup>1</sup>Item 40—substituted by Punjab Government notification No. 5707-E & T-53/208 dated 12th March, 1954.

<sup>2</sup>Item 41 deleted by Punjab Government notification No. S.O. 56/P.A. 46/48/S.6/68, dated 4th April, 1968.

<sup>3</sup>Items 42 and 43 omitted by Punjab Act 7 of 1958.

<sup>4</sup>Item 45 deleted by Punjab Government notification No. S.O. 56/P.A.4648/S.6/68, dated 4th April, 1968.

<sup>5</sup>Item 47 and 48 omitted by Punjab Act No. 7 of 1958.

<sup>6</sup>Item 48-A inserted by Punjab Government notification No. 6618-E & T (III)60/5269, dated the 21st October, 1960.

<sup>7</sup>Item 49—Omitted by Punjab Act No. 8 of 1962.

<sup>8</sup>Items Nos. 50 and 50-A Added by Punjab Government notification No. 796-E & T (III)-57/621, dated the 7th February, 1959.

<sup>9</sup>Inserted by Punjab Government notification No. 3597-E & T (III)-62/3477, dated 14th June, 1962.

<sup>10</sup>Item 51—Added by Punjab Government notification No. 4556-E & T-54/957, dated 27th September, 1954 and amended by Punjab Act No. 8 of 1958.

<sup>11</sup>Item 52—Added by Punjab Government notification No. 332-E & T-55/566, dated 9th February, 1955.

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <sup>1</sup> [53. Vegetable seeds and saplings].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                               |
| 54. Fodder of every type (dry or green).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                               |
| <sup>2</sup> [55. * * * *].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                               |
| <sup>3</sup> [56. Earthenware made by kumhars].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                               |
| <sup>4</sup> [57. * * * *].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                               |
| <sup>5</sup> [58. Kikar bark]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                               |
| <sup>6</sup> [59. Country made shoes (jootis)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | When sold by the maker of such shoes himself or by any other member of his family provided that the maker does not employ any outside labour or use power at any stage for making the shoes.] |
| <sup>7</sup> [60. Takhties used by students in schools].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                               |
| <sup>8</sup> [61. * * * *].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                               |
| <sup>9</sup> [62. Sugar.]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                               |
| <sup>10</sup> [63. Bakery goods prepared without using power at any stage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | When sold, otherwise than in containers and packets, by bakers dealing exclusively in such goods]                                                                                             |
| <sup>11</sup> [64. * * * *].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                               |
| <sup>12</sup> [65. Bardana (packing material) and containers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | When sold by a person who deals exclusively in goods declared tax-free under section 6, but sells packing materials and containers only as incidental to his main business].                  |
| <sup>13</sup> [66. Kuth]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                               |
| <p><sup>1</sup>Items 53 and 54—Added by Punjab Government notification No. 2183-E &amp; T (CH)-54/533, dated the 20th May, 1955.</p> <p><sup>2</sup>Item 55 omitted by Punjab Government notification No. S.O. 202/P.A. 46/48/S.6/66, dated 1st September, 1966.</p> <p><sup>3</sup>Items 56 and 58.—Inserted by Punjab Government notification No. 3484-E &amp; T-51/2518, dated 30th May, 1951.</p> <p><sup>4</sup>Item 57 omitted by Punjab Government notification No. S.O. 57/P.A. 46/48/S.6/65, dated 8th March, 1965.</p> <p><sup>5</sup>Item 59—inserted by Punjab Government notification No. 3483-E &amp; T-51/2518, dated 30th May, 1961.</p> <p><sup>6</sup>Item 60—Added by Punjab Government notification No. 9266-E &amp; T-51/102, dated the 10th January, 1952.</p> <p><sup>7</sup>Item 61 was added by Punjab Government notification No. 10554-E &amp; T-52/7410, dated the 27th December, 1952, and omitted by Punjab Act 7 of 1952.</p> <p><sup>8</sup>Item 62 added by Punjab Act No. 8 of 1958, section 20.</p> <p><sup>9</sup>Item 63 substituted by Punjab Government notification No. 668-E &amp; T (III)-61/1580, dated the 28th March, 1961.</p> <p><sup>10</sup>Item 64 deleted by Punjab Government notification No. 419-E &amp; T (III)-61/522, dated the 2nd February, 1961.</p> <p><sup>11</sup>Item 65 added by Punjab Government notification No. 6783-E &amp; T (III)-60/5543, dated the 4th November, 1960.</p> <p><sup>12</sup>Item 66 added by Punjab Government notification No. G.S.R. 125/P.A.46/48/S.6/62, dated the 9th August, 1962.</p> |                                                                                                                                                                                               |

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| 1[67. All articles of handicrafts and readymade garments made out of handloom cloth by the Industrial Co-operatives                                                      | When sold through the Government Emporia and the Sales Depots of the Punjab Weavers Apex Co-operative Society Limited]                                                                                              |
| 2[68. Straw covers                                                                                                                                                       | When sold by manufacturers themselves or through their labour unions]                                                                                                                                               |
| 3[69. * * * * *]                                                                                                                                                         |                                                                                                                                                                                                                     |
| 4[70. Edible oils produced from sarson, toria and til in indigenous kohlus whether worked by animals or human beings, when sold by the owners of such kohlus only]       |                                                                                                                                                                                                                     |
| 5[71. Poultry feed, that is to say a mixture of proteins, Salts and minerals, vitamins, antibiotics and coccidicats, whether such mixture contains carbohydrates or not] |                                                                                                                                                                                                                     |
| 6[72. Indian food preparations, including Dehi, Lassi and Tea, ordinarily prepared by Tandoor Walas, Dhaba Walas and Loh Walas                                           | When sold by persons running Tandoors, Dhabas and Lohs exclusively                                                                                                                                                  |
| 7[73. Eatables and drinks                                                                                                                                                | When sold at such tea stalls within the premises of a Railway Station as are run, or for which contracts have been given, by the Railway Authorities.]                                                              |
| 8[74. Water (other than aerated, mineral or tonic water)].                                                                                                               |                                                                                                                                                                                                                     |
| 9[75. Medicines                                                                                                                                                          | When sold by medical practitioner of Allopathic, Ayurvedic and Unani and Homoeopathic systems of medicine, owning dispensaries in the course of dispensing medicines to their patients on their own prescriptions]. |

<sup>1</sup>Item 67 inserted by Punjab Government Notification No. S.O. 21/P.A. 46/48/S.6/64, dated the 21st December, 1963.  
<sup>2</sup>Item 68 added by Punjab Government notification No. S.O. 167/P.A. 46/48/S.6/65, dated 7th August, 1965.  
<sup>3</sup>Item 69 added by Punjab Government notification No. S.O. 116/P.A. 46/48/S.6/65, dated 26th May, 1965 and subsequently deleted by S.O. 12/P.A. 46/48/S.6/69, dated 31st January, 1969.  
<sup>4</sup>Item 70 added by Punjab Governmet notification No. S.O. 57/P.A., 46/48/S.6/65, dated 8th Marh, 1965.  
<sup>5</sup>Item 71 inserted by Punjab Government notification No. S.O. 129/P.A. 46/48/S.6/65, dated 16th June, 1965.  
<sup>6</sup>Items 72, 73—Added by Punjab Government notification No. S.O. 5/P.A. 46/48/S.6/67, dated 23rd January, 1967 and item 72 subsequently substituted by Punjab Government Notification No. S.O. 12/PA46/48/S.6/70, dated the 10th April, 1970, and item 73, substituted by Punjab Government Notification No. S.O. 44/P.A. 46/48/S.6/69, dated the 19th June, 1969.  
<sup>7</sup>Item 74 added by Punjab Government notification No. S.O. 52/P.A. 46/48/S.6/67, dated 4th July, 1967.  
<sup>8</sup>Item 75 added by Punjab Government notification No. S.O. 61/P.A. 46/48/S.6/67, dated 31st July, 1967, to take effect from 1st January, 1967.



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<sup>1</sup>[76. Condoms]<sup>2</sup>[77. All goods produced by Training-cum-Production Centres run by the Welfare Department When sold by these Centres themselves]<sup>3</sup>[SCHEDULE 'C']

[See section 2 (ff) ]

(1) 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.

<sup>4</sup>[(2) \* \* \* \* \*].

(3) Oil seeds <sup>5</sup>[including ground-nuts], 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.

<sup>6</sup>[(4) \* \* \* \* \*]<sup>4</sup>[(5) \* \* \* \* \*]<sup>4</sup>[(6) \* \* \* \* \*]<sup>4</sup>[(7) \* \* \* \* \*]<sup>7</sup>[(8) Rice.]<sup>7</sup>[(9) Paddy.]<sup>8</sup>[(10) Bhabhar (Bugger).]<sup>8</sup>[(11) Kahi.]<sup>9</sup>[(12) Chillies.]

<sup>1</sup>Item 76 added by Punjab Government notification No. S.O. 98/P.A. 46/48/S.6/67, dated 23rd December, 1967.

<sup>2</sup>Item 77 added by Punjab Government notification No. S.O. 84/P.A., 46/48/S.6/68, dated 25th June, 1968.

<sup>3</sup>Substituted by Punjab Act No. 24 of 1959, section 5.

<sup>4</sup>Entries (2), (5), (6) and (7) omitted (with effect from 1st April, 1960) by Punjab Act, No. 18 of 1960, section 16.

<sup>5</sup>Inserted (with effect from 1st April, 1960) by Punjab Act 7 of 1967, S.19.

<sup>6</sup>Entry (4) deleted by Punjab Government notification No. S.O. 1/P.A. 46/48/S.31/67, dated the 3rd January, 1968.

<sup>7</sup>Entries (8) and (9) added by Punjab Government notification No. S. 7/P.A. 46/48/S.31/68, dated 15th January, 1968.

<sup>8</sup>Entries (10) and (11) added by Punjab Government notification No. S.O. 47/P.A.46/48/S.31/68, dated 26th March, 1968.

<sup>9</sup>Entry (12) added by Punjab Government notification No. S.O. 48/P.A.46/48/S.31/68, dated 26th March, 1968.