



## The Punjab Temporary Taxation Act, 1962

Act 19 of 1962

**Keyword(s):**

**Additional Surcharge, Land Revenue**

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THE PUNJAB TEMPORARY TAXATION ACT, 1962  
(PUNJAB ACT NO. 19 OF 1962).

*Arrangement of sections.*

SECTIONS.

1. Short title and commencement.
2. Levy and collection of additional surcharge on land revenue.
3. Levy and collection of surcharge on the sale of goods.
4. Enhancement of rate of tax under Punjab Act XVI of 1952.
5. Alteration of rate of tax and slab of income under Punjab Act 7 of 1956.

**THE PUNJAB TEMPORARY TAXATION ACT, 1962**  
 (Punjab Act No. 19 of 1962)

[Received the assent of the President of India on the 26th September, 1962, and first published in the Punjab Government Gazette, (Extraordinary), Legislative Supplement, of the 29th September, 1962.]

1	2	3	4
Year	No.	Short title	Whether affected by Legislation
1962	19	The Punjab Temporary Taxation Act, 1962	Amended by Punjab Act 24 of 1962 <sup>2</sup> .

*An Act to provide for the temporary enhancement of certain taxes.*

BE it enacted by the Legislature of the State of Punjab in the Thirteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Punjab Temporary Taxation Act, 1962. Short title and commencement.

(2) Section 5 shall be deemed to have come into force on the 1st day of April, 1962, and the remaining provisions of this Act shall come into force at once.

2. (1) Notwithstanding anything to the contrary contained in the Punjab Land Revenue Act, 1887, for such two successive harvests as may be notified by the State Government in this behalf, there shall be levied and collected in respect of the land of every landowner who pays land revenue, an additional surcharge thereon at the rate of twenty-five per centum of the land revenue payable by him under the said Act. Levy and collection of additional surcharge on land revenue.

(2) The additional surcharge shall be recoverable as land revenue under the Punjab Land Revenue Act, 1887, and the rules made thereunder.

<sup>1</sup>For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1962, page 701.

<sup>2</sup>For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), 1962, page 1562.

(3) The additional surcharge shall be in addition to the surcharge, if any, payable by a landowner under the Punjab Land Revenue (Surcharge) Act, 1954 (Punjab Act No. 36 of 1954).

(4) For the purposes of payment of the special charge under the provisions of the Punjab Land Revenue (Special Charges) Act, 1958 (Punjab Act No. 6 of 1958), the additional surcharge shall not be taken into consideration in calculating the land revenue under that Act.

(5) In this section—

(a) “additional surcharge” means the enhanced land revenue levied and collected under this section ;

(b) “land revenue” shall have the meaning assigned to it in clause (6) of section 3 of the Punjab Land Revenue Act, 1887, but shall not include—

(i) a special assessment made under the Punjab Land Revenue (Special Assessments) Act, 1956 (Punjab Act No. 6 of 1956);

(ii) the surcharge payable under the Punjab Land Revenue (Surcharge) Act, 1954 (Punjab Act No. 36 of 1954) ; and

(iii) the special charge payable under the Punjab Land Revenue (Special Charges) Act, 1958 (Punjab Act No. 6 of 1958);

(c) all other words and expressions used, but not defined shall have the same meaning as are assigned to them in the Punjab Land Revenue Act, 1887 (Punjab Act XVII of 1887).

3. (1) Notwithstanding anything to the contrary contained in the Punjab General Sales Tax Act, 1948, for a period of one year from the commencement of this Act, there shall be levied, in addition to the tax under

Levy and collection of surcharge on the sale of goods.

the said Act, a surcharge at the rate of one naya paisa in a rupee on the sale of goods, <sup>1</sup>[\* \* \* \* \*] made after such commencement.

<sup>2</sup>[Provided that nothing herein shall apply to—

- (i) declared goods as defined in clause (c) of section 2 of the Central Sales Tax Act, 1956;
- (ii) luxury goods as specified in Schedule A to the Punjab General Sales Tax Act, 1948;
- (iii) such other goods on which the rate of tax fixed under section 5 of the Punjab General Sales Tax Act, 1948, is less than five naye paise in a rupee; and
- (iv) any goods proved to be exported out of the territory of India, whether by one transaction or by a series of transactions.]

(2) Such surcharge shall be levied on the taxable turnover of a dealer for the aforesaid period of one year and shall be assessed and collected in accordance with the provisions of the Punjab General Sales Tax Act, 1948, and the rules made thereunder and all the provisions of that Act shall apply to the levy and collection of the surcharge as they apply to the levy and collection of the tax under that Act.

<sup>3</sup>[4. For a period of one year from the commencement of this Act, the rate of tax on all fare and freights under sub-section (1) of section 3 of the Punjab Passengers and Goods Taxation Act, 1952, shall, subject to the other provisions of that Act, be one-fifth of the value of the fare or freight, as the case may be:

Enhancement of rate of tax under Punjab Act XVI of 1952.

Provided that the rate of tax specified in this section shall not apply to—

- (a) goods, including minerals and mineral ores, proved to be exported out of the territory of

<sup>1</sup>The words "including luxury goods" shall be, and shall be deemed always to have been, omitted by Punjab Act 24 of 1962, section 2.

<sup>2</sup>Proviso shall be, and shall be deemed always to have been added by *ibid.*

<sup>3</sup>Section 4 shall be, and shall be deemed always to have been, substituted by *ibid.*

India, whether by one transaction or by a series of transactions; and

(b) minerals and mineral ores transported to any place within the territory of India.]

Alteration of rate of tax and slab of income under Punjab Act 7 of 1956.

5. (1) For the purpose of assessment of the tax on any person under the Punjab Professions, Trades, Callings and Employments Taxation Act, 1956, in respect of the financial year 1962-63 or a part thereof, the tax shall, notwithstanding anything to the contrary contained in the said Act, be levied with reference to the total gross income of such person during the previous year at the rates specified in the following Schedule :—

#### THE SCHEDULE

<i>Rates of tax</i>	<i>Amount of tax</i>
	<i>Rs</i>
Where the gross total annual income—	
(i) exceeds Rs 1,800 but does not exceed Rs 3,000	.. 28
(ii) exceeds Rs 3,000 but does not exceed Rs 6,000	.. 60
(iii) exceeds Rs 6,000 but does not exceed Rs 8,500	.. 172
(iv) exceeds Rs 8,500 but does not exceed Rs 11,500	.. 200
(v) exceeds Rs 11,500	.. 250

Provided that where tax is payable in respect of a part of the financial year, it shall be an amount bearing to the tax payable for the whole of the financial year the same proportion as the period in respect of which the tax is payable bears to the financial year.

(2) For the period specified in sub-section (1), the tax shall also be levied on a Hindu undivided family.