139

GOVERNMENT OF INDIA
(BHARAT SARKAR)
MINISTRY OF HOME AFFAIRS
(GRIH MANTRALAYA)

New Delhi, the 14.8.77 March, 1977

NOTIFICATION

G.S.R. 1392. In exercise of the powers conferred by section 87 of the Punjab Reorganisation Act, 1966 (31 of 1966), the Central Government hereby extends to the Union territory of Chandigarh, the enactments specified in column (1) of the Schedule hereto annexed, subject to the modifications specified in the corresponding entries in column (2) of the Schedule.

THE SCHEDULE

Enactment (1)	Modifications (2)
1. The Punjab General Sales Tax (Amendment and Validation) Act, 1972 (Punjab Act 3 of 1973).	1. In section 2, for the words and figures "the Punjab General Sales Tax, Act, 1948", the words and figures "the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh" shall be substituted. 2. In section 3, in the section directed to be inserted in the principal Act as new section 4-B,- (a) in clause (i), for the word "State", the words and brackets "Union territory of Chandigarh (hereafter in this section referred to as the Union territory)" shall be substituted; (b) in clauses (ii),(iii) and (iv), for the word "State" the words "Union territory" shall be substituted. (c) for the words "State Government", the words "Central Government" shall be substituted.

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IndiaCode

Enactment (1)	Modifications (2)

3. In section 6, in the section directed to be inserted in the principal Act as new section 11-AAA, for the words, brackets and figures "commencement of the Punjab General Sales Tax (Amendment and Validation) Act, 1972", the words, brackets and figures "extension of the Punjab General Sales Tax (Amendment and Validation)Act, 1972 to the Union territory of Chandigarh" shall be substituted.

4. In section 8, in the opening portion and in the sub-section directed to be inserted in section 21-B of the principal Act as new sub-section (1-A), for the figures and words "22nd June, 1967", the figures and words "21st August, 1968" shall be substituted.

5. In section 10 -

(a) for sub-section (1), the following sub-section shall be substituted, namely -

"(1) The amendment made in Schedule B of the principal Act by notification No. 5072-UTF II (6)-72/10157, dated the 19th July, 1972, shall be deemed to be in force from the date of commencement of the principal Act";

(b) in sub-section (2), -

(i) clause (i) shall be omitted;

(ii)in clause (ii), for the abreviations,

IndiaCode

Enactment (1)	Modifications (2)
	letters, figures and words "No. S.O. 3/ R.A.46/48/S.6/Amd/72, dated the 18th January, 1972," the figures, letters, brackets and words "No. 5072-UT FII(6)-72/ 10157, dated the 19th July, 1972" shall be substituted; (iii) in clause (c), the words, figures and letters "on foreign liquor in respect of the period commencing on the 18th day of July, 1967, and ending with the 14th day of February, 1971, and "shall be omitted. (iv) in clause (d), the words, figures and letters "on foreign liquor in respect of the period commencing on the 18th day of July, 1967, and ending with the 14th day of February, 1971, or "shall be omitted. 6. In section 11, in clause (iii), - (a) sub-clause (b) shall be omitted; (b) for sub-clause (c), the following sub-clause shall be substituted, namely:- "(c) at any time before the issue of notification No. 5072-UTF II (6)-72/10157, dated the 19th July, 1972, with respect to the sale of oil cakes". 7. Section 12 shall be omitted.
2. The Punjab General Sales Tax(Amendment) Act, 1972 (Punjab Act 5 of 1973).	In section 2, in the opening portion, for the words and figures "the Punjab General Sales Tax Act, 1948", the words and figures "the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh" shall be substituted;
3. The Punjab General Sales Tax (Third Amendment) Act, 1973 (Punjab Act, 34 of 1973).	1. In section 2, for the words and figures "the Punjab General Sales Tax Act, 1948", the words and figures "the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh" shall be substituted. 2. Section 3 shall be omitted.

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IndiaCode

Enactment (1)	Modifications (2)
4. The Punjab General Sales Tax (Amendment) Act, 1974 (Punjab Act 9 of 1974.	1. In section 2, for the words and figures "the Punjab General Sales Tax Act, 1948", the words and figures "the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh" shall be substituted. 2. In section 4, in the sub-sections directed to be substituted in the principal Act, in sub-section (4), for the words, "District Excise and Taxation Office", wherever they occur, the words "Excise and Taxation Office" shall be substituted. 3. In section 5, in the words directed to be added to sub-section (2) of section 14-A of the principal Act, for the words "Punjab Excise and Taxation Department", the words "Excise and Taxation Department" shall be substituted. 4. In section 6, in the section directed to be substituted for section 14-B of the principal Act, - (a) for the words "State Government", wherever they occur, the words "Central Government" shall be substituted; (b) in sub-section (4), (i) for the words"entering the State limits or leaving the State limits", the words "entering the limits of the Union territory of Chandigarh or leaving such limits" shall be substituted; (ii) in the proviso, for the words "bound for any place outside the State passes through the State", the words "bound for any place outside the Union territory of Chandigarh

IndiaCode

Enactment (1)	Modifications (2)
	passes through the said Union territory", for the words "entry into the said Union territory" and for the words "exit from the State", the words "exit from that Union territory" shall be substituted.
5. The Punjab General Sales Tax (Amendment) Act, 1975 (Punjab Act 8 of 1975).	In section 2, - (a) for the words and figures "the Punjab General Sales Tax Act, 1948" the words and figures "the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh" shall be substituted; (b) for the words 'between the words "for sale in Punjab" and', the words 'before the words' shall be substituted.
6. The Punjab General Sales Tax (Second Amendment) Act, 1975 (Punjab Act 23 of 1975).	1. In section 1, for sub-section (2) the following sub-section shall be substituted, namely:- " (2) It shall come into force at once". 2. In section 2, for the words and figures "the Punjab General Sales Tax Act, 1948", the words and figures "the Punjab General Sales Tax Act, 1948, as in force in the Union Territory of Chandigarh" shall be substituted. 3. Section 3 shall be omitted.

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ANNEXURE I

THE PUNJAB GENERAL SALES TAX (AMENDMENT AND VALIDATION) ACT, 1972 (PUNJAB ACT 3 OF 1973) AS EXTENDED TO THE UNION TERRITORY OF CHANDIGARH.

An Act to amend, and to validate the levy and collection of tax under, the Punjab General Sales Tax Act, 1948.

BE it enacted by the Legislature of the State of Punjab in the Twenty-third year of the Republic of India as follows:-

Short title.

1. This Act may be called the Punjab General Sales Tax (Amendment and Validation) Act, 1972.

Amendment of section 2 of Punjab Act 46 of 1948.

2. In section 2 of the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh (hereinafter referred to as the principal Act),-

(i) in clause (d), the words "that are actually delivered for the purpose of consumption "shall be, and shall be deemed to have been omitted with effect from the first day of April, 1960;

(ii) in clause (ff), between the words" specified in Schedule C" and "for cash or deferred payment" the words "or of goods on the purchase whereof tax is payable under any provision of this Act" shall be inserted;

(iii) in clause (i) between the words "cash discount" and "according to "the words "and trade discount" shall be inserted.

3. After section 4-A of the principal Act, the following section shall be inserted, namely:-

"4-B. Where a dealer who is liable to pay tax under this Act purchases any goods other than those specified in Schedule B from any source and -

(i) uses them within the Union territory in the manufacture of goods specified in Schedu B, or

(ii) uses them within the Union territory of Chandiga in the manufacture of any goods, other than thos specified in Schedule B, and sends the goods so manufactured outside the Union territory in any manner other than by way of sale in the course of inter-State trade or commerce or in the course of export out of the territory of India, or

(iii) uses such goods for a purpose other than that of resale within the Union territory

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IndiaCode

or sale in the course of inter-state trade or commerce or in the course of export out of the territory of India, or

(iv) sends them outside the Union territory other than by way of sale in the course of inter-State trade or commerce or in the course of export out of the territory of India,

and no tax is payable on the purchase of such goods under any other provision or this Act, there shall be levied a tax on the purchase of such goods at such rate not exceeding the rate specified under sub-section (1) of section 5 as the Central Government may direct".

Amendment of section 5 of Punjab Act 46 of 1948.

4. In section 5 of the principal Act,-

(i) for the words "naya paise" wherever occuring, the word 'paise' shall be substituted;

(ii) in sub-section (2), in clause (a), in sub-clause (ii), the second proviso shall be omitted.

Amendment of section 10 of Punjab Act 46 of 1948.

5. In section 10 of the principal Act, in sub-section (3), the proviso shall be omitted.

Insertion of new section 11-AAA in Punjab Act 46 of 1948.

6. After section 11-AA of the principal Act, the following section shall be inserted, namely:-

"11-AAA. Review of certain assessments, etc. of tax. Notwithstanding anything contained in this Act, the Assessing Authority shall review such assessments or re-assessments made before the extension of the Punjab General Sales Tax (Amendment and Validation) Act, 1972, to the Union territory of Chandigarh, as are not in conformity with the provisions of this Act as amended by the aforesaid Act 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 aforesaid Act:

Provided that no order shall be made under this section against any dealer without giving him an opportuniy of being heard."

Insertion of new 11-C in Punjab Act 46 of 1948.

7. After section 11-B of the principal Act, the following section shall be, and shall be deemed always to have been inserted, namely:-

"11-C.(1) No time-limit for completion of assessment or re-assessment in certain cases. Notwithstanding the period of limitation provided for assessment or re-assessment in section 11 or section 11-A or in any other provision of this Act, assessment or re-assessment may be made at any time in

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IndiaCode

consequente of or to give effect to, any order order made by any court or other authority, in exercise of the powers vested in it under the law for the time being in force.

(2) Where the assessment proceedings relating to any dealer remained stayed under the orders of any court or other authority for any period, such period shall be excluded in computing the period of limitation for asseessment or re-assessment provided under this Act".

Amendment of section 21-B of Punjab Act 46 of 1948.

8. In section 21-B of the principal Act, after sub-section (1) the following sub-section shall be, and shall be deemed to have been inserted with effect from 21st August, 1968 namely -

"(1-A) Any case under sub-section (3) of section 21, as it existed immediately before 21st August, 1968, pending with the Financial Commissioner immediately before the aforesaid date, shall stand transferred to the Tribunal comstituted under section 3-A 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".

Amendment of section 26 of Punjab Act 46 of 1948.

9. In section 26 of the principal Act, in sub-section (3) for the words "Income-tax Department of the Government of India or for Government Departments of other sister States of the Union of India" the words "Government of India or any State Government" shall be substituted.

Amendment of Schedules A and B and validation.

10.(1) The amendment made in Schedule B of the principal Act by notification No. 5072-UTF II (6)-72/10157, dated the 19th July, 1972, shall be deemed to be in force from the date of commencement of the principal Act.

(2) Notwithstanding any judgement, decree or order of any court or other authority, any tax levied or collected or purported to have been levied or collected on the sale of -

(i) / Omitted /

(ii) oil cakes under the principal Act, at any time before the issue of notification No. 5072-UTF II(6)-72/10157, dated the 19th July, 1972, shall for all purposes be deemed to be and to have always been levied or collected in accordance with law as if the said notification had been in force when such tax was levied or collected;

and accordingly, -

(a) no suit or other proceeding shall be maintained or continued in any court for the refund of any tax so paid;

(b) no court shall enforce any decree or order directing the refund of any tax so paid;

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IndiaCode

(c) any tax levied or purported to have been levied on oil cakes in respect of any period after the commencement of the principal Act, but not collected, may be recovered in the manner provided in the principal Act; and

(d) any tax due on oil cakes in respect of any period after the commencement of the principal Act, but not assessed, may be assessed and collected in the manner provided in the principal Act, notwithstanding the period of limitation provided therein.

(3) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person-

(a) from questioning in accordance with the provisions of the principal Act and rules made thereunder, the assessment, re-assessment, levy or collection of such tax;

(b) from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by the Punjab General Sales Tax (Amendment and Validation) Act, 1972.

Certain contraventions not to be offences.

11. Notwithstanding the retrospective operation of the amendments to the principal Act made by the Punjab General Sales Tax (Amendment and Validation) Act, 1972, no contravention of, or failure to comply with, any of the provisions of the principal Act, as amended by the aforesaid Act, shall render any person guilty of an offence, if such contravention or failure-

(i) relates either to any provision inserted in the principal Act by the Punjab General Sales Tax (Amendment and Validation) Act, 1972, or to any existing provision as amended by the aforesaid Act;

(ii) relates to any tax the levy whereof has been validated by the aforesaid Act; and

(iii) occured, -

(a) on or after the first day of April, 1960, and before the date of first publication of the aforesaid Act in the Official Gazette in respect of clause(d) of section 2; or

(b) [Omitted]

(c) at any time before the issue of notification No. 5072-UTF II(6)-72/10157, dated 19th July, 1972, with respect to sale of oil cakes.

Repeal and saving.

12. [Omitted]

IndiaCode

ANNEXURE II

THE PUNJAB GENERAL SALES TAX (AMENDMENT) ACT, 1972 (PUNJAB ACT 5 OF 1973) AS EXTENDED TO THE UNION TERRITORY OF CHANDIGARH.

An Act to amend the Punjab General Sales Tax Act, 1948.

BE it enacted by the Legislature of the State of Punjab in the Twenty-third Year of the Republic of India as follows:-

1. This Act may be called the Punjab General Sales Tax (Amendment) Act, 1972. — Short title.

2. In section 3-A of the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh, after sub-section (8), the following sub-Section shall be inserted, anemely:- — Amendment of section 3-A of Punjab Act 46 of 1948.

" (8A) Nothing in sub-sections (5), (6), (7) and (8) will apply to a serving Judge of the High Court or to a serving member of the Indian Administrative Service appointed as Presiding Officer of a Tribunal and they shall be governed by such conditions of service as are applicable to them as Judge of the High Court or member of the Indian Administrative Service, as the case may be:

Provided that the term of office shall not in either case exceed three years".

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IndiaCode

(112)

ANNEXURE III

THE PUNJAB GENERAL SALES TAX (THIRD AMENDMENT) ACT, 1973 (PUNJAB ACT 34 of 1973) AS EXTENDED TO THE UNION TERRITORY OF CHANDIGARH.

An Act to amend the Punjab General Sales Tax Act, 1948.

BE it enacted by the Legislature of the State of Punjab in the Twenty-fourth Year of the Republic of India as follows: -

1. This Act may be called the Punjab General Sales Tax (Third Amendment) Act, 1973. Short title.

2. In the Punjab General Salex Tax Act, 1948, as in force in the Union territory of Chandigarh, in section 2 after clause (k), the following clause shall be added, namely:- Amendment of section 2 of Punjab Act, XLVI of 1948.

"(l) "Trade" includes-

(i) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce, manufacture, adventure or concern is carried on with the motive to make profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern; and

∠ trade, commerce or manufacture, whether or not such

(ii) any transaction in connection with, or ancillary or incidental to, such trade, commerce, manufacture, adventure or concern."

3. ∠ Omitted ∠

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IndiaCode

ANNEXURE IV

THE PUNJAB GENERAL SALES TAX(AMENDMENT) ACT, 1974 (PUNJAB ACT 9 OF 1974) AS EXTENDED TO THE UNION TERRITORY OF CHANDIGARH.

An Act to amend the Punjab General Sales Tax Act, 1948.

BE it enacted by the Legislature of the State of Punjab in the Twenty-fifth Year of the Republic of India, as follows :-

1. This Act may be called the Punjab General Sales Tax (Amendment) Act, 1974.

Amendment of section 5 of Punjab Act 46 of 1948

2. In the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh (hereinafter referred to as the principal Act), in section 5,-

(a) in sub-section(1), for the words "six paise" the words "seven paise" shall be substituted, and the following Explanation shall be added in the end, namely :-

"Explanation.- The amount of tax shall be calculated to the nearest rupee by ignoring fifty paise or less and counting more than fifty paise as one rupee.";

(b) in sub-section (2), in clause(a), in sub-clause (vii), for the words "such other sales" the words "such other sales or purchases" shall be substituted.

Amendment of section 9 of Punjab Act 46 of 1948.

3. In the principal Act, for section 9, the following section shall be substituted, namely :-

Security from certain class of dealers.

"9. (1) The Commissioner or any other person appointed to assist him under sub-section(1) of section 3, if it appears to him to be necessary so to do for the proper realisation of the tax levied under this Act, may, for reasons to be recorded in writing, impose as a condition of the issue of a certificate of registration to a dealer or of the continuance, in effect, of such a certificate, a requirement that the dealer shall give security in the manner prescribed for such amount as may be specified in the order.

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IndiaCode

(2) No dealer shall be required to furnish security under sub-section (1), unless he has been given an opportunity of being heard and the amount of security that may be required to be furnished by any dealer under the aforesaid sub-section shall not exceed fifty thousand rupees.

(3) Where the security furnished by a dealer under sub-section(1) is in the form of a surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or withdraws, the dealer shall, within fifteen days of the occurrence of any of the aforesaid events, inform the authority granting the certificate of registration and shall within thirty days of such occurrence furnish a fresh surety bond.

(4) The authority granting the certificate of registration may, by an order in writing, for good and sufficient cause, forfeit the whole or any part of the security furnished by a dealer for realising any amount of tax or penalty payable by a dealer :

Provided that no order shall be passed under this sub-section without giving the dealer a reasonable opportunity of being heard.

(5) Where by reason of an order under sub-section(4), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.

(6) The authority granting a certificate of registration may, on application by the dealer, order the refund of security furnished by him or any part thereof, if the same is not required for the purposes of this Act.".

Amendment of section 10 of Punjab Act 46 of 1948.

4. In the principal Act, in section 10, for sub-sections (4),(6) and (7), the following sub-sections shall be substituted respectively, namely :-

"(4)Before any registered dealer furnishes the returns required by sub-section (3), he shall, in the prescribed manner, pay into a Government treasury or the Reserve Bank of India or at the Excise and Taxation Office the full amount of tax due from him under the Act according to such returns and shall furnish along with the returns receipt from such treasury, Bank or [illegible] Excise and Taxation Officer showing the payment of such amount :

contd..... 14.

IndiaCode

Provided that no payment of such amount shall be accepted at the Excise and Taxation Office save through a bank draft or crossed cheque drawn on a local Scheduled Bank in favour of the assessing authority.

(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 other 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 but not less than ten per centum of such amount of tax assessed as has not already been paid, and where no tax is payable, a sum not exceeding one hundred rupees.

(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 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, a sum not exceeding one and a half times but not less than twenty-five per centum of the amount of tax to which he is assessed or is liable to be assessed, excluding the amount to which he has been assessed or is liable to be assessed on the basis of the aforesaid false or incorrect accounts or concealed particulars or false or incorrect account, return or information.".

Amendment of section 14-A of Punjab Act 46 of 1948.

5. In the principal Act, in section 14-A, in sub-section (2), the following shall be added at the end, namely :-

"and includes a retired gazetted officer of the Excise and Taxation Department who has an experience of working as assessing authority, appellate authority or revisional authority under this Act for a minimum period of five years in one or more of the aforesaid capacities, provided a period of two years has elapsed since the date of his retirement from Government service.".

Substitution of section 14-B of Punjab Act 46 of 1948.

6. In the principal Act, for section 14-B, the following section shall be substituted, namely :-

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IndiaCode

"14-B. (1) If, with a view to preventing or checking evasion of tax under this Act, the Central 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.

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

(2) The owner or person incharge 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 such goods meant for the purpose of trade as are being carried in the goods vehicle or vessel, as the case may be, and produce the same before an officer incharge of a check post or barrier or any other officer not below the rank of an Assistant Excise and Taxation Officer checking the vehicle or vessel at any place.

(3) At every check post or barrier or at any other place when so required by any officer referred to in sub-section (2), the driver of any other person incharge of the goods vehicle or vessel shall stop the vehicle or vessel, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the officer incharge of the check post or barrier or the aforesaid officer 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 by the aforesaid officer, and if considered necessary such officer may also search the goods vehicle or vessel and the driver or other person incharge of the vehicle or vessel or of the goods.

(4) The owner or person incharge of a goods vehicle or vessel entering the limits of the Union territory of Chandigarh or leaving such 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 said officer before any other officer referred to in sub-section (2) at the time of checking :

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IndiaCode

Provided that where a goods vehicle or vessel bound for any place outside Union territory of Chandigarh passes through the said Union territory, the owner or person incharge of such vehicle or vessel shall furnish, in duplicate, to the officer incharge of the check post or barrier of his entry into the said Union territory a declaration in the prescribed form and obtain from him a copy duly verified. The owner or person incharge of the goods vehicle or vessel, as the case may be, shall deliver within seventy-two hours the said copy to the officer incharge of the check post or barrier at the point of its exit from the that Union territory, failing which he shall be liable to pay a penalty to be imposed by the officer incharge of the check post or barrier of the entry not exceeding two thousand rupees or twenty per centum of the value of the goods, whichever is greater :

Provided further that no penalty shall be imposed unless the person concerned has been given a reasonable opportunity of being heard.

(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 him under sub-section (1) of section 3, the driver or the owner of the goods vehicle or the employee of a transport company or goods booking agency shall produce for examination transport receipts and all other documents and account books concerning the goods carried, transported, loaded, unloaded, consigned, or received for transport (maintained by him in the prescribed manner). The Commissioner or the person so appointed shall, for the purpose of examining that such transport receipts or other documents or account books are in respect of the goods carried, transported, loaded, unloaded or consigned or received for transport, have the powers to break open any package or packages of such goods.

(6) If the officer incharge of the check post or barrier or other officer as mentioned in sub-section (2) has reasons to suspect that the goods under transport are meant for trade and are not covered by proper and genuine documents as mentioned in sub-section (2) or sub-section (4), as the case may be, or that the person transporting the goods is attempting to evade payment of tax due under this Act, he may, for reasons to be recorded in writing and after hearing the said person, order the unloading and detention of the goods, for such period as may reasonably be necessary and shall allow the same to be transported only on the owner of goods or his representative or the driver or other person incharge of the goods, vehicle or vessel on behalf of the owner of the goods, furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of tax, in the prescribed form and manner, for an amount not exceeding one thousand rupees or twenty per centum of the value of the goods, whichever is greater :

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IndiaCode

Provided that where any goods are detained a report shall be immediately and in any case within twenty-four hours of the detention of the goods by the officer detaining the goods to the Excise and Taxation Officer of the district seeking the latter's permission for the detention of the goods for a period exceeding twenty-four hours, as and when so required, and if no intimation to the contrary is received from the latter the former may assume that his proposal has been accepted.

(7) The officer detaining the goods shall record the statement, if any, given by the owner of the goods or his representative or the driver or other person incharge of the goods vehicle or vessel and shall require him to produce proper and genuine documents as referred to in sub-section (2) or sub-section (4), as the case may be, before him in his office on a specified date on which date the officer shall submit the proceedings along with the connected records to such officer as may be authorised in that behalf by the Central Government for conducting necessary enquiry in the matter. The said officer shall, before conducting the enquiry, serve a notice on the owner of the goods and give him an opportunity of being heard and if, after the enquiry, such officer finds that there has been an attempt to evade the tax due under this Act, he shall, by order, impose on the owner of the goods a penalty not exceeding one thousand rupees or twenty per centum of the value of the goods, whichever is greater, and in case he finds otherwise he shall order the release of the goods.

(8) If the owner of the goods or his representative or the driver or other person incharge of the goods vehicle or vessel does not furnish security or does not execute the bond as required by sub-section (6) within ten days from the date of detaining the goods or goods vehicle or vessel, the officer referred to in that sub-section may order further detention of the goods and in the event of the owner of the goods not paying the penalty imposed under sub-section (7) within twenty days from the date of the order imposing the penalty, the goods detained shall be made liable to be sold by the officer, who imposed the penalty, for the realisation of the penalty by public auction in the manner prescribed. If the goods detained are of a perishable nature or subject to speedy or natural decay or when the expenses of keeping them in custody are likely to exceed their value the officer incharge of the check post or barrier or any other officer referred to in sub-section (2), as the case may be, shall immediately sell such goods or otherwise dispose them of. The sale proceeds shall be deposited in the Government Treasury and the owner of the goods shall be entitled to only the balance amount of sale proceeds after deducting the expenses and other incidental charges incurred in detaining and disposing of the goods.

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IndiaCode

(9) The officer detaining the goods shall issue to the owner of the goods or his representative or the driver or the person incharge of the goods vehicle or vessel receipt specifying the description and quantity of the goods so detained and obtain an acknowledgement, from such person or if such person refuses to give an acknowledgement, record the fact of refusal in the presence of the two witnesses.

(10) If the order of detention of goods under sub-section (6) or of imposition of penalty under sub-section (7) or sub-section (8) is in the meantime set aside or modified in appeal or other proceedings, the officer detaining the goods and imposing the penalty, as the case may be, shall also pass consequential orders for giving effect to the orders in such appeal or other proceeding, as the case may be.

(11) No dealer or any person, including a carrier of goods or agent of a Transport Company or booking agency 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, any consignment of goods other than personal luggage or goods for personal consumption, 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 post office shall be so notified by the Central Government.

Explanation I.- In this section the expression 'goods vehicle' has the same meaning as is assigned to it in clause (6) of section 2 of the Motor Vehicles Act, 1939, but does not include road transport plying in collaboration with rail transport.

Explanation II.- For purposes of sub-section (7), service of notice on the representative of the owner or the driver or other person incharge of the goods vehicle or vessel shall be deemed to be a valid service on the owner of the goods.".

Amendment of section 20 of Punjab Act 46 of 1948.

7. In section 20 of the principal Act, in sub-section(1), for clause (a), the following clause shall be substituted, namely :-

"(a) if the order is made by an assessing authority or by an officer-in-charge of the check post or barrier or any other officer not below the rank of Assistant Excise and Taxation Officer, to the Deputy Excise and Taxation Commissioner;".

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IndiaCode

Amendment of section 23 of Punjab Act 46 of 1948.

8. In the principal Act, in section 23, in sub-section (2), for the words "Deputy Excise and Taxation Commissioner" and "dealer", the words "Excise and Taxation Officer" and "person" shall be substituted, respectively.

Amendment of section 27 of Punjab Act 46 of 1948.

9. In the principal Act, in section 27, in sub-section (2), in clause (d), for the words "the other sales", the words "the other sales or purchases" shall be substituted.

ANNEXURE V

THE PUNJAB GENERAL SALES TAX (AMENDMENT) ACT, 1975 (PUNJAB ACT 8 OF 1975) AS EXTENDED TO THE UNION TERRITORY OF CHANDIGARH.

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An Act to amend the Punjab General Sales Tax Act, 1948.

BE it enacted by the Legislature of the State of Punjab in the Twenty-sixth Year of the Republic of India as follows :-

Short title.

1. This Act may be called the Punjab General Sales Tax (Amendment) Act, 1975.

Amendment of section 5 of Punjab Act XLVI of 1948.

2. In the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh (hereinafter referred to as the principal Act), in section 5, in sub-section (2), in clause (a), in sub-clause(ii), before the words "and on sales" the words "or sale in the course of inter-State trade or commerce or sale in the course of export of goods out of the territory of India" shall be inserted.

Amendment o section 30 of Punjab Act XLVI of 1948.

3. In the principal Act, in section 30, sub-section (2) shall be omitted.

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IndiaCode

ANNEXURE VI

THE PUNJAB GENERAL SALES TAX (SECOND AMENDMENT) ACT, 1975 (PUNJAB ACT 23 OF 1975) AS EXTENDED TO THE UNION TERRITORY OF CHANDIGARH.

An Act to amend the Punjab General Sales Tax Act, 1948.

BE it enacted by the Legislature of the State of Punjab in the Twenty-sixth Year of the Republic of India as follows :-

Short title and commencement.

1. (1) This Act may be called the Punjab General Sales Tax (Second Amendment) Act, 1975.

(2) It shall come into force at once.

Amendment of section 5 of Punjab Act 46 of 1948.

2. In the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh (hereinafter referred to as the principal Act), for the second and third provisions to sub-section (1) of section 5, the following proviso shall be substituted, namely :-

"provided further that the rate of tax shall not exceed four paise in a rupee in respect of any declared goods;"

3. [Omitted]

[U-11015/8/75-UTL]

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