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GOVERNMENT OF INDIA/BHARAT SARKAR
MINISTRY OF HOME AFFAIRS/GRIH MANTRALAYA

New Delhi, the 1st Nov., 1983

N O T I F I C A T I O N

G.S.R. 1052(E). 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, as in force in the State of Punjab at the date of this notification, 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)Act,1973 (Punjab Act No.14 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.
2. The Punjab General Sales Tax(Second Amendment) Act, 1973(Punjab Act No.29 of 1973).	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. The Punjab General Sales Tax(Amendment and Validation)Act, 1976 (Punjab Act No.11 of 1976).	1. In section1, sub-section(2) shall be omitted. 2. In section 2,- (i) 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; and

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		(ii) the words "... ... always be deemed to have been" shall be omitted.
	3.	In section 3, the words "and shall always be deemed to have been" shall be omitted.
	4.	Sections 4 and 5 shall be omitted.
4. The Punjab General Sales Tax(Amendment and Validation) Act, 1978 (Punjab Act No.2 of 1978).	1.	In section 1, sub-section(2) shall be omitted.
	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.	In section 3,- (i) for the words and figures "the 1st day of April, 1973," the words and figures "the date of extension of the Punjab General Sales Tax(Amendment and Validation) Act, 1978 to the Union territory of Chandigarh," shall be substituted; and (ii) for the word "State" wherever it occurs, the words "Union territory of Chandigarh" shall be substituted.
	4.	In section 5, for the words, brackets and figures "before the commencement of the Punjab General Sales Tax(Amendment and Validation) Act, 1978" wherever they occur, the words, brackets and figures "before the extension of the Punjab General Sales Tax(Amendment and Validation) Act, 1978 to the Union territory of Chandigarh" shall be substituted.
	5.	Sections 8 and 9 shall be omitted.

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5. The Punjab General Sales Tax(Second Amendment) Act, 1978(Punjab Act No. 26 of 1978).	1. In section 1, sub-section(2) shall be omitted. 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. In section 5, for the words "State Government", the words "Administrator appointed by President under article 239 of the Constitution" shall be substituted. 4. Section 8 shall be omitted.

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ANNEXURE-I

THE PUNJAB GENERAL SALES TAX(AMENDMENT) ACT, 1973 (PUNJAB ACT NO. 14 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. Short title.- This Act may be called the Punjab General Sales Tax (Amendment) Act, 1973.

2. Amendment of section 4 of Punjab Act XLVI of 1948.- In the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh, in section 4, in sub-section (5),-

(i) in clause(bb), for the figure and word "25,000 rupees" the figure and word "40,000 rupees" shall be substituted; and

(ii) in clause(d), for the figure and word "40,000 rupees" the figure and word "1,00,000 rupees" shall be substituted.

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ANNEXURE II

THE PUNJAB GENERAL SALES TAX(SECOND AMENDMENT) ACT, 1973 (PUNJAB ACT No. 29 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. Short title.- This Act may be called the Punjab General Sales Tax (Second Amendment) Act, 1973.

2. Insertion of new section 5A in Punjab Act XLVI of 1948.- In the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh, after section 5, the following section shall be inserted, namely:-

"5A. Levy of additional tax.- (1) Notwithstanding anything contained in this Act, there shall be levied and collected on the taxable turnover of a dealer, an additional tax which shall be calculated at the rate of two per centum of the tax payable by him under this Act:

Provided that the aggregate of the tax and surcharge payable under this Act, shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by section 14 of the Central Sales Tax Act, 1956, the rate fixed by section 15 of that Act.

(2) Except as otherwise provided in sub-section(1), the provisions of this Act shall, so far as may be, apply in relation to the additional tax leviable under sub-section (1) as they apply in relation to the tax leviable under any other provision of this Act".

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ANNEXURE-III

THE PUNJAB GENERAL SALES TAX (AMENDMENT AND VALIDATION) ACT, 1976 (PUNJAB ACT No. 11 of 1976) 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-seventh Year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Punjab General Sales Tax (Amendment and Validation) Act, 1976.

2. Amendment of section 5 of Punjab Act 46 of 1948.- In section 5 of the Punjab General Sales Tax Act, 1948, as in force in the Union territory of Chandigarh, (hereinafter referred to as the principal Act), in the first proviso, the word "luxury" shall be omitted.

3. Amendment of Schedule A appended to Punjab Act 46 of 1948.- In Schedule A appended to the principal Act, the word "LUXURY" shall be omitted.

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ANNEXURE-IV

THE PUNJAB GENERAL SALES TAX (AMENDMENT AND VALIDATION) ACT, 1978 (PUNJAB ACT NO. 2 of 1978) 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-ninth Year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Punjab General Sales Tax (Amendment and Validation) Act, 1978.

2. Amendment of Punjab Act 46 of 1948.- 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 words "Assistant Excise and Taxation Officer" wherever occurring, the words "Excise and Taxation Officer" shall be substituted.

3. Amendment of section 5 of Punjab Act 46 of 1948.-In section 5 of the principal Act, after sub-section (1-A), the following sub-section shall be inserted, namely:-

"(1-B) On and with effect from the date of extension of the Punjab General Sales Tax (Amendment and Validation) Act, 1978 to the Union territory of Chandigarh, tax on margarine under sub-section (1) shall be levied at the first stage of sale thereof which stage shall,-

(a) in the case of a dealer who brings into the Union territory of Chandigarh margarine from any place outside the Union territory of Chandigarh, be the stage of sale when such dealer sells margarine in the first time within the Union territory of Chandigarh;

(b) in the case of a dealer who manufactures margarine within the Union territory of Chandigarh be the stage of sale when such dealer sells margarine for the first time in the Union territory of Chandigarh; and

(c) in the case of any other dealer who has not purchased margarine from the dealer referred to in the preceding clause, be the stage at which such dealer sells margarine for the first time in the Union territory of Chandigarh:

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Provided that no sale of margarine at a subsequent stage shall be exempted 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 and signed by the registered dealer, from whom the margarine was purchased.".

4. Amendment of section 10 of Punjab Act 46 of 1948.- In section 10 of the principal Act, in sub-section (4), for the words "District Excise and Taxation Officer", the words "District Excise and Taxation Office" shall be substituted.

5. Insertion of new section 11-AAAA in Punjab Act 46 of 1948.- After section 11-AAA of the principal Act, the following section shall be inserted, namely:-

"11-AAAA. Review of certain assessments of tax on margarine and validation of certain assessments - (1) Notwithstanding anything contained in this Act, the assessing authority shall review such assessments, reassessments made before the extension of the Punjab General Sales Tax (Amendment and Validation) Act, 1978 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 opportunity of being heard.

(2) Notwithstanding anything contained in any judgement, decree or order of any court or other authority to the contrary but subject to the provisions of sub-section (1), any assessment, reassessment, levy or collection of any tax in respect of margarine made or purporting to have been made, and any action or thing taken or done or purporting to have been taken or done in relation to such assessment, reassessment, levy or collection under the provisions of this Act before the extension of the Punjab General Sales Tax (Amendment and Validation) Act, 1978 to the Union territory of Chandigarh, shall be as valid and effective as if such assessment, reassessment, levy or collection or action or thing had been

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made, taken or done under this Act as amended by the Punjab General Sales Tax (Amendment and Validation) Act, 1978.

(3) For the removal of doubts it is hereby declared that nothing in sub-section (2) shall be construed as preventing any person -

(a) from questioning in accordance with the provisions of the Act and Rules made thereunder, the assessment, reassessment, levy or collection of tax on margarine for any period, or

(b) from claiming refund of any tax paid by him in excess of the amount due from him under the Act as amended by the Punjab General Sales Tax (Amendment and Validation) Act, 1978.".

6. Amendment of section 14-B of Punjab Act 46 of 1948.- In section 14-B of the principal Act, in the proviso to sub-section (6), for the words "Excise and Taxation Officer of the district", the words "Assistant Excise and Taxation Commissioner in-charge of the district" shall be substituted.

7. Amendment of section 23 of Punjab Act 46 of 1948.- In section 23 of the principal Act, in sub-section (2), for the words "of the rank of Excise and Taxation Officer", the words "not below the rank of Ecise and Taxation Officer" shall be substituted.

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ANNEXURE-V

THE PUNJAB GENERAL SALES TAX (SECOND AMENDMENT) ACT, 1978 (Punjab Act No.26 of 1978) 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-ninth Year of the Republic of India, as follows:-

1. Short title and commencement.- (1) This Act may be called the Punjab General Sales Tax (Second Amendment) Act, 1978.

2. In the Punjab General Sales Tax Act, 1948, as extended to the Union territory of Chandigarh (hereinafter referred to as the principal Act), in section 11, for sub-section (7), the following sub-section shall be substituted, namely:-

"(7) The amount of any tax, penalty or interest payable under this Act shall be paid by the dealer in the manner prescribed by such date as may be specified in the notice issued by the assessing authority for the purpose and the date so specified shall not be less than fifteen days and not more than thirty days from the date of service of such notice:

Provided that the assessing authority may, with the prior approval of the Assistant Excise and Taxation Commissioner, in-charge of the district, extend the date of such payment or allow payment by instalments against an adequate security or Bank guarantee.".

3. Amendment of section 11-B of Punjab Act 46 of 1948.- In the principal Act, in sectiom 11-B, between the words "penalty imposed" and "under this Act", the words "or interest payable" shall be inserted.

4. Insertion of new section 11-D in Punjab Act 46 of 1948.- After section 11-C, the following section shall be inserted, namely:-

"11-D. (1) Payment of Interest. If any dealer fails to pay the amount of tax due from him as required by sub-section (4) of section 10, he shall, in addition to the amount of tax, be liable to pay simple interest on the amount of

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tax. due from him at the rate of one per centum per month from the date immediately following the last date for the submission of the return under sub-section (3) of that section, for a period of one month and thereafter at the rate of one and a half per centum per month till the default continues.

(2) If the amount of tax or penalty due from a dealer is not paid by him within the period specified in the notice of demand or, if no period is specified, within thirty days from the service of such notice, the dealer shall in addition to the amount of tax or penalty, be liable to pay simple interest on such amount at the rate of one per centum per month from the date immediately following the date on which the period specified in the notice or the period of thirty days, as the case may be, expires, for a period of one month and thereafter at the rate of one and a half per centum per month till the default continues:

Provided that where the recovery of any tax or penalty is stayed by an order of any court, the amount of tax or penalty shall, after the order of stay is vacated, be recoverable along with interest at the aforesaid rate on the amount ultimately found to be due and such interest shall be payable from the date the tax or penalty first became due.

(3) The amount of interest payable under this section shall -

(i) be calculated by considering part of a month as one month and any amount less than one hundred ruppes as one hundred rupees;

(ii) for the purposes of collection and recovery, be deemed to be tax under this Act;

(iii) be in addition to the penalty, if any, imposed under this Act.".

Explanation.- If payment of the amount of tax is made by any dealer through cheque and the same is dishonoured by the bank concerned it will amount to failure on the part of the dealer to pay the amount of tax.

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5. Substitution of section 12 of Punjab Act 46 of 1948.- In the principal Act, for section 12, the following section shall be substituted, namely:-

"12. (1) Refund. The assessing authority shall in the prescribed manner refund to a registered dealer applying in this behalf any amount of tax, interest or penalty paid by such dealer under this Act,-

(a) if the amount of tax, penalty or interest 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 adjustment of the amount so paid with the amount due from him in respect of any other period:

Provided that the refund under clause(b) shall be subject to such conditions, as may be prescribed:

Provided further that no refund under this section shall be allowed unless the claim for refund is made within a period of three years from the date on which such claim accrues.

Explanation.- For the purposes of this sub-section the expression "in the course of inter-State trade or commerce" shall have the meaning assigned to it by section 3 of the Central Sales Tax Act, 1956.

(2) Notwithstanding anything contained in sub-section (1), the assessing authority shall first adjust the amount to be refunded towards the recovery of any amount due from the dealer on the date of such adjustment, and shall thereafter refund the balance, if any.

(3) Where any amount required to be refunded by the assessing authority to any person by virtue of an order issued under this Act is not refunded to him within ninety days of the date of the order, the dealer shall be entitled to get simple interest on such amount at the

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rate of one per centum per month from the date immediately following the date of expiry of the said period for a period of one month and thereafter at the rate of one and a half per centum per month till the refund is made:

Provided that for the purpose of calculation of the interest, part of a month shall be considered as one month and any amount less than one hundred rupees shall be considered as one hundred rupees.

(4) If the delay in allowing refund within the aforesaid period of ninety days is for reasons beyond the control of the assessing authority or attributable to the dealer, whether wholly or in part, the period of such delay shall be excluded from the period for which interest is payable.

(5) If any question arises whether any period is to be excluded for the purposes of calculation of interest under sub-section (4) the same shall be referred to the Commissioner or such other officer as the Administrator appointed by the President under article 239 of the Constitution may, by notification, appoint, whose decision shall be final.

(6) Where an order allowing refund is the subject matter of an appeal or further proceedings or where any other proceedings under this Act are pending, and the assessing authority is of the opinion that the refund is likely to adversely affect the recovery, the assessing authority may withhold the refund and refer the case to the Commissioner whose orders shall be final.

(7) The period during which the refund remains withheld under sub-section (6) shall be excluded for the purpose of calculation of interest under this section.".

6. Amendment of section 13 of Punjab Act 46 of 1948.- In the principal Act, in section 13, in sub-section (2), in clause (a), for the words "ten rupees", the words "twenty-five rupees" shall be substituted.

7. Amendment of section 27 of Punjab Act 46 of 1948.- In the principal Act, in section 27, in sub-section (2), after clause(i), the following clause shall be inserted, namely:-

"(ii) the manner of payment of tax, penalty or interest;".

[No. U-11015/6/82-UTL-7 (173)

To

The Manager,
Government of India
Press, Mayapuri
Industrial Area,
Riang Road,
N E W D ELHI.

(ASHOK NATH)
JOINT SECRETARY TO THE GOVT. OF INDIA.