

Lumpsum Tax for Brick-kiln Owners

PUNJAB

India

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Rule LUMPSUM-TAX-FOR-BRICK-KILN-OWNERS of 1993

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Lumpsum Tax for Brick-kiln Owners Notification No. SO.73/PA.46/48/S.5/93 Dated 30.6.1993

1.

In exercise of the powers conferred by sub-section (4) of section 5 of the Punjab General Sales Tax Act, 1948 (Punjab Act No. 46 of 1948), the Governor of Punjab is pleased to direct that an owner of brick kiln in the State of Punjab shall pay, in respect of the sale of bricks produced in his brick kiln on or after the first day of July, 1993, a lumpsum tax at the following rates in the manner and subject to the conditions herein after specified, namely :

Sl. No.	Capacity of brick kiln	Category of brick kiln	Annual rate of lumpsum tax payable by the owner
1	Brick kiln having capacity of 28 ghoris or more of kachibricks	A	Rupees One lakh and ten thousand only
2	Brick kiln having capacity of not less than 22 and more than 27 ghoris of kachi bricks	B	Rupees Eighty Five Thousand only
3	Brick kiln having capacity of not more than 21 ghoris of kachibricks	C	Rupees Seventy Thousand only

Provided that no lumpsum tax shall be payable by the owner of a brick kiln, if he has not sold any bricks during a financial year. Explanation :- 1. The expression 'Ghoris' used in this notification means a vertical column of bricks width equating the length of a brick separate from the next similar vertical column by a distance of 4" to 5" and the number of ghoris is the number of vertical columns of bricks capable of being accommodated between the inner and outer wall of the vessel of a brick kiln along its width. Conditions and Manner of Payment of Lumpsum Tax

1. The lumpsum tax payable shall be paid by the owner of brick kiln in cash in the appropriate Government Treasury as defined in clause (c) of Rule 2 of the Punjab General Sales Tax Rules, 1949 in 12 equal monthly instalments by the 7th day of the month following the month to which the payment relates and he shall submit the proof of such payment to the appropriate assessing authority as defined in clause (b) of the said rules;

(2)(i) In case the owner of brick kiln deposits the full amount of lump sum tax payable in a year, in advance, by the 7th day of April of the financial year to which the payment relates, he shall be entitled to a discount of 10 per cent of the amount of lump sum tax payable; (ii) In case the owner of brick kiln deposits the full amount of tax payable in a year in two equal instalments, in advance, the 7th day of April and the 7th day of October respectively, of the financial year to which the payment relates, he shall be entitled to a discount of 4 per cent of the amount of lump sum tax payable; and (iii) In case the owner of the brick kiln deposits the full amount of lumpsum tax payable in a year in four equal instalments, in advance by the 7th day of April, 7th day of July, 7th day of October and 7th day of January of the financial year to which the payment relates, he shall be entitled to a discount of 2 per cent of the amount of lumpsum tax payable.

3. If the owner of the brick kiln fails to pay the monthly instalments of the lumpsum tax payable by the 7th day of the month following, the appropriate assessing authority as aforesaid shall, after affording a reasonable opportunity to him of being heard, impose a penalty of 25 per cent of the amount of lumpsum tax payable.

4. An officer, not below the rank of an Excise and Taxation Officer, may inspect a brick kiln for the purpose of verification of :-

(i) capacity and category of brick kiln; and (ii) the closure of brick kiln.

5. An owner of a brick kiln shall, within thirty days of the date of publication of this notification in the Official Gazette and in the case of a new brick kiln established after the publication of this notification within a period of thirty days from the date of the start of brick kiln, inform the concerned assessing authority as aforesaid, the capacity of his brick kiln in the following form failing which his brick kiln shall be deemed to be covered under category 'A' as specified above in this notification.

Form I, _____ (named), aged _____ (years) son of Shri _____ resident of village/town _____
Proprietor/partner/manager/managing director/director of _____ holding Registration

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Certificate number _____ in respect of the brick kiln situated at
_____ (place), district _____ do hereby declare that the brick
kiln falls, in category _____ as specified in the Government of Punjab,
Department of Excise and Taxation Notification No. SO.73/PA.46/48/S.5/93 dated 30th June, 1993
and is of the capacity of _____ ghoris of kachi bricks. Signature of the dealer (Brick kiln
Owner) Place _____ Name in
capitals _____ Date _____ Status
