

The Punjab Social Security Act, 2000

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Act 11 of 2000

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The Punjab Social Security Act, 2000 Punjab Act No. 11 of 2000 No. 17-Leg/2000. Dated 11-4-2000.
- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 8th April, 2000, and is hereby published for general information :-An Act to provide for the establishment of Punjab Social Security Fund with a view to render assistance in the form of pension to senior citizens, widows and destitute women, dependent children, disabled persons and to provide other similar social security measures. Be it enacted by the Legislature of the State of Punjab in the Fifty-one Year of the Republic of India as follows :-

Part I – 1. Short title and commencement.

(1) This Act may be called the Punjab Social Security Act, 2000. (2) It shall come into force at once.

2. Definitions.

(1) In this Act, unless the context otherwise requires, -(a) "collecting authority" means the authority as specified in sub-section (1) of section 6; (b) "Fund" means the Punjab Social Security Fund constituted under section 4; (c) "Government" means the Government of the State of Punjab in the Department of Social Security and Development of Women and Children; (d) "prescribed" means prescribed by rules made under this Act; (e) "Scheduled Bank" means a bank included in the Second Schedule to the Reserve Bank of India Act, 1934; (f) "Section" means section of this Act; and (g) "Social security measure" means pension for old persons, financial assistance of widows and destitute women, dependent children and disabled persons. (2) The words and expressions used in this Act, but not defined, shall have the same meaning as assigned to them in the Punjab General Sales Tax Act, 1948.

3. Levy of cess.

- Notwithstanding anything contained in any other law for the time being in force and subject to the rules made under this Act, there shall be levied for the purposes of this Act, a cess on ad-valorem basis at the rate of [ten percent of the tax payable on all the sales and purchases of taxable goods] [Substituted for the words 'ten per cent on all the sales and purchases of goods' by Punjab Act 18 of 2000.] made under the Punjab General Sales Tax Act, 1948 effected after coming into force of this Act, except the goods declared to be of special importance in Inter-State trade or commerce under section 14 of the Central Sales Tax Act, 1956.

4. Constitution of Fund.

(1) There shall be constituted a Fund to be called the Punjab Social Security Fund, in the manner as may be prescribed. (2) The Fund shall vest with the Government.

5. Purpose for which the Fund may be applied.

(1) The Fund shall be applied for the purposes as may be prescribed. (2) Without prejudice to the generality of the provisions of sub-section (1), the Fund shall be applied for the following purposes, namely :-(a) old age pension scheme; (b) financial assistance to the widows and destitute women; (c) financial assistance to the dependent children; (d) financial assistance to the disabled persons; and (e) any other social security measures incidental to the above purposes as approved by the Government : Provided that the Fund shall be utilised in order for the purposes specified in clauses (a) to (e).

6. Manner of collection of cess.

(1) The authorities empowered to assess, re-assess or collect tax under the Punjab Sales Tax Act, 1948, shall assess, re-assess or collect the cess levied under this Act from a dealer registered under the Punjab General Sales Tax Act, 1948, at the stage specified under the Punjab General Sales Tax Act, 1948. (2) The cess levied under sub-section (1), shall be collected in such manner, as may be prescribed. (3) The authorities referred to in sub-section (1), shall deposit the proceeds of cess collected from a dealer either in cash or by cheque in a specified account to be opened in a Scheduled Bank and operated by the Government.

7. Procedure of maintenance of accounts and submission of returns.

- The procedure of maintenance of accounts and submission of returns of cess levied under this Act, shall be the same as has been proscribed in the Punjab General Sales Tax Rules, 1949.

8. Procedure for deposit of Fund and meeting obligations.

(1)The proceeds of cess collected under sub-section (1) of section 6, shall be deposited in the Fund within such period from the date of collection of such cess, as may be prescribed.(2)The Government shall open account(s) in any of the Schedule Banks for managing and carrying out the instructions with respect to the Fund.(3)The Government may, -(i)after meeting their obligations as specified in sub-section (2) of section 5, invest the surplus Fund including the Government securities in such manner, as it may deem fit;(ii)constitute one or more advisory committees or engage suitable advisors to advise the Government for the efficient utilisation of the Fund;(iii)enter into and perform all such agreements, as it may think necessary or expedient for performing any of its functions; and(iv)perform such other acts, as it may think necessary or expedient for the proper conduct of its functions and for carrying into effect the purposes of the Act.

9. Power of the Government of borrow and raise money.

- The Government may borrow and rise money in such manner as it thinks fit and secure the payment of any money or other security upon the whole or any part of Government assets (whether present or future), and also by a similar mortgage, charge, standard security, line or security, guarantee for the performance of any obligation or liability, it may undertake or which may become binding on it.

10. Audit.

- The accounts of the Fund shall be audited by the Local Fund Examiner, Punjab.

11. Protection of action taken in good faith.

- No suit, prosecution or other legal proceedings shall lie against the Government or any other officer of the Government in respect of anything, which is done in good faith or intended to be done in pursuance of the provisions of the Act, rules made or any order issued thereunder.

12. Power to make rules.

(1)The Government may, by notification, make rules for carrying out the purposes of this Act.(2)Without prejudice to the generality of the foregoing power, such rules may provide for, -(a)constitution, powers, functions, objectives for utilisation of the Fund under sub-sections 4 and 5;(b)the manner of collection of cess as provided in section 6;(c)the period within which the amount is to be transferred to the Fund under sub-section (1) of section 8; and(d)any other matter which has to be or may be prescribed.(3)Every rule made under this section, shall be laid as soon as may be, after it is made, before the house of State Legislature while it is in session or in two or more successive sessions and if, before the expiry of the session in which, it is laid or the successive sessions as aforesaid, the house agrees the house agrees in making any modification in the rules or the house agrees that the rules should not be made, the rules shall thereafter have effect only in such

modified form or be of no effect as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

13. Power to remove difficulties.

- If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order, make such provisions including any adaptation or modification of any provision of this Act, as appears to the Government to be necessary or expedient for the purpose of removing the difficulty: Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of the Act.