

Punjab Infrastructure Development Cess (Collection) Rules, 1998

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Rule

PUNJAB-INFRASTRUCTURE-DEVELOPMENT-CESS-COLLECTION-RULES of 1998

- Published on 11 November 1998
- Commenced on 11 November 1998
- [This is the version of this document from 11 November 1998.]
- [Note: The original publication document is not available and this content could not be verified.]

Punjab Infrastructure Development Cess (Collection) Rules, 1998Published vide Punjab Government Notification No. G.S.R. 76/P.O.7/98/Sections 4 and 9/98 dated 11th November, 1998Government of Punjab Department of FinanceNo. G.S.R. 76/P.O.7/98/Sections 4 and 9/98. - In exercise of the powers conferred by section 9 read with sub-section (8) of section 4 of the Punjab Infrastructure Development Ordinance, 1998 (Punjab Ordinance No. 7 of 1998), the Governor of Punjab is pleased to make the following rules, namely :-

1. Short title and commencement.

(1)These rules may be called the Punjab Infrastructure Development Cess (Collection) Rules, 1998.(2)These rules shall come into force on and with effect from the date of their publication in the official Gazette.

2. Definitions.

- In these rules, unless the context otherwise requires :-"Ordinance" means the Punjab Infrastructure Development Ordinance, 1998.

3. Manner of collection of cess.

(1)The authorities for the time being empowered to assess, re-assess, collect and enforce payment of any tax under the Punjab General Sales Tax Act, 1948, shall assess, re-assess, collect and enforce

payment of cess on the articles and goods specified in the Schedule appended to this Ordinance, from any dealer registered under the Punjab General Sales Tax Act, 1948, at the stage envisaged under the Punjab General Sales Tax Act, 1948.(2)The procedure of maintenance of accounts and submission of returns, shall be in the manner prescribed in the Punjab General Sales Tax Rules, 1949.(3)The Cess collected under sub-rule (1) shall be deposited in the Punjab Infrastructure Development Fund within a week from the date of collection of such cess.(4)The dealer referred to in sub-rule (1) shall deposit the amount of cess due from him either in cash or by cheque to a specified bank account to be opened and operated by the authority specified in sub-rule (1).