

Punjab General Sales Tax Rules, 1949

PUNJAB

India

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1. Short Title.

(1)These rules may be called the Punjab General Sales Tax Rules, 1949.(2)They shall come into force on the 1st April, 1949.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context.(a)["Additional Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner.] [Clause (a) Inserted vide Notification No. GSR. 47/P.A.46/48/S.27/Amd(89)/94 dated 26.7.1994.](aa)"Agent" means a person authorised by a dealer in writing to appear on his behalf before an assessing authority, a Deputy Excise and Taxation Commissioner, the Commissioner, Tribunal or any other officer appointed by the State Government to assist the Commissioner under section 3(1) of the Act, being :-(i)a relative of the dealer; or(ii)a person regularly employed by the dealer; or(iii)a Barrister-at-law or Solicitor or any other person entitled to plead in any court of law in India; or(iv)a person who has been enrolled as a registered accountant in the Register of Accountants maintained by the Central Government under the Auditors' Certificate Rules, 1932, or holds a restricted certificate under the Restricted Certificate Rules, 1932 or has passed any Accountancy examination recognised in this behalf by the State Government or is a bona fide Income-Tax Practitioner.(b)["Appropriate Assessing Authority" in respect of any particular dealer means the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer within whose jurisdiction the dealer's place of business is situated or if the dealer has more than one place of business in Punjab the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer within whose jurisdiction the head office in Punjab of such business is situated or such other person as may be appointed under

section 3 of the Act and authorised by the State Government to make assessment in respect of such dealer within the meaning of clause (a) of section 2 of the Act] [The words 'Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer' substituted for the words 'Excise and Taxation Officer or the Assistant Excise and Taxation Officer' wherever occurs in Sub-rule (b) of Rule 2 by G.S.R. 106/P.A.46/48/S.27/Amd.(26)/78 dated 6.10.1978.];(c)"Appropriate Government Treasury" means a treasury or sub-treasury of Government or a branch of the State Bank of India, or a branch of the State Bank of Patiala situated in the district in which the dealer concerned has his place of business or the head office of the business in Punjab if the business carried on at more than one place in the State;Explanation. - The Branch of the State Bank of Patiala shall be deemed to be the appropriate Government Treasury only in relation to dealers within the territories which immediately, before 1st November, 1956, were comprised in the State of Pepsu and at places where there is no treasury or sub-treasury of Government or a branch of the State Bank of India.(d)"Assistant Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner;(e)"Collector" means the Collector of district within which a dealer has his place of business or the head office of the business if the business is carried on at more than one place;(f)"Deputy Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner;(g)"Excise and Taxation Officer" means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner and includes an Excise and Taxation Officer (Enforcement) and an Excise and Taxation Officer (Mobile Squad);(h)"Form" means a form appended to these rules;(i)"Inspector" means a Taxation Inspector or a Taxation Sub Inspector;(ii)"Joint Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under section 3 of the Act to assist the Commissioner;(j)"Month" means a calendar month;(jj)"Owner of goods" means the owner of goods and shall include the consignor or the consignee, as the case may be; [Added vide GSR 52/P.A. 46/48/Ss. 27 and 14-B/Amd/(iii)97 dated 7.11.97.](k)"Place of business" means any place where the dealer sells any goods or carries on any process of manufacture or stores goods or keeps accounts of his purchases or sales;(l)"State Government" means the Government of Punjab;(m)"Return period" means the period for which returns are prescribed to be furnished by a dealer;(n)"Section" means a section of the Act;(o)"The Act" means the Punjab General Sales Tax Act, 1948;(p)"Warehouse" means any enclosure, building or vessel in which a dealer keeps stock of goods for sale or re-sale.(q)"Ward" means a geographical area which may be demarcated by the Commissioner from time to time for the purposes of these rules.Certificate Of Registration

3. Form of application for registration 4/ss. 7 and 8.

-(a)The application for registration under section 7 or section 8 shall be made to the appropriate Assessing Authority. It shall be in form S.T .I. It shall be signed by the proprietor of the business or in the case of a firm, by a partner or director of the firm, or in the case of a Hindu Joint Family business, by the manager or Karta of the Hindu Joint family or in the case of a company incorporated under the Indian Companies Act, 1913, or under any other law, by the principal officer managing the business or in the case of a Government Department by the head of Department or any other officer/officers duly authorised in writing by him;(b)An application referred to in sub-rule

(a) shall be accompanied by a deposit receipt of rupees five in the appropriate Government treasury.

4. Contents of application for registration.

- In the application referred to in rule 3(a), a dealer shall also specify :-(i)the name and style of the business together with its location and branches, if any;(ii)the nature of his business (e.g. whether agriculture, horticulture, mining, manufacturing, whole sale distribution, retail distribution, contracting or catering or any combination of these);(iii)what class or classes of goods he ordinarily purchases -(a)for use in the manufacture of goods for sale;(b)for containers or other packing materials;(iv)what class or classes of goods he manufactures for sale;(v)whether he imports any goods direct from outside the State;(vi)the gross turnover of the business for the preceding year;(vii)the script in which he keeps his accounts;(viii)where the applicant is not a company incorporated under the Indian Companies Act, 1913 or any other law, the names and addresses of the proprietor of the business or the name and addresses of the partners of the firm or the names and addresses of the person having any interest in the business together with the age, father's name and permanent home address of each proprietor, partner or any other person specifying clearly the names of the managing partners; in the case of a Hindu Joint Family business it would be enough to give the particulars of the Karta or the Manager;(ix)particulars of every other business, if any, in Punjab or elsewhere in India outside Punjab, in which the proprietor, the partners or other person or persons as the case may be, mentioned in clause (viii) has or have any interest;(x)particulars of the registration certificate issued by the Registrar of Joint Stock Companies, Punjab or by any other registering authority in India in respect of the business;(xi)whether the dealer is a member of any Chamber of Commerce, Trade Association or Beopar Mandal;(xii)whether the applicant is the owner of the business premises or is a tenant, if tenant, copy of rent [deed, if any, to be enclosed] [Substituted by G.S.R. 13/P.A.46/48/S.27/Amd(64)/92 dated 12.2.1992, w.e.f. 1.7.1991.];(xiii)constitution of the concern, if partnership concern, (copy of the partnership) [deed, if any, to be enclosed] [Substituted by G.S.R. 13/P.A.46/48/S.27/Amd(64)/92 dated 12.2.1992, w.e.f. 1.7.1991.];(xiv)telephone number of the applicant(s); and(xv)[Omitted] [Omitted by G.S.R.13/P.A.46/48/S.27/Amd(64)/92 dated 12.2.1992 w.e.f. 1.7.1991.]. [Note] [The words 'The applicant shall affix passport size photograph of the proprietor or managing partner(s) or Managing Director or General Attorney duly attested by a gazetted officer of the Government of Punjab or by a Magistrate on the application and shall enclose two spare copies thereof with the application The condition of affixation of photograph shall not be applicable in the case of female applicants' in Note omitted by GSR. 13/P.A.46/48/S.27/Amd (64)/92 dated 12.2.1992 w.e.f. 1.7.1991.] Omitted

4A. Furnishing of security for registration.

(1)The security referred to in section 9 may be in the following forms namely :-(a)Omitted;(b)post office Saving Bank's pass book, the account being pledged to the Commissioner or any officer authorised by him in writing in this behalf;(c)bank guarantee from a scheduled Bank agreeing to pay to the State Government on demand the amount of security fixed under section 9;(d)personal bond with two solvent sureties for the amount of security fixed under section 9 acceptable to the Commissioner or any officer authorised by him in this behalf and to be executed in Form ST XXVIII on a non-judicial paper of the appropriate value.(2)The security furnished shall be maintained in

full so long as the registration certificate continues to be in force. The Commissioner or any officer authorised by him in this behalf may demand for sufficient reasons at any time, additional security if the said authority has reasons to believe that the amount already determined is inadequate.(3)In the event of default in payment of any tax due, the security furnished by the dealer shall be liable to adjustment towards such tax after intimation to him and the shortfall in amount of security shall be made up by the dealer within a period of 30 days from the date of said intimation unless the Commissioner or any officer authorised by him in this behalf under section 9 orders otherwise.

5. Issue of registration certificate.

- When the appropriate Assessing Authority after making any enquiry that he may think necessary, is satisfied that the applicant is a bona fide dealer and has correctly given all the requisite information that he has deposited the registration fee into the appropriate Government Treasury and that the application is in order, he shall register the dealer and shall issue a certificate of registration in Form ST IV, which shall be valid from the date of receipt of application for the registration by the Assessing Authority or from the date of commencement of the liability to pay tax whichever is later.

6. Contents of registration certificate.

(1)The Registration Certificate shall specify the following amongst other particulars:-(a)the location of the business and of any branch of the business;(b)the nature of the business;(c)the class or classes of goods which may be sold to the dealer free of tax as being required for purposes of manufacture of goods for sale [or in the course of inter-State sale or commerce or sale in the course of export of goods out of the territory of India] [Clauses (f) and (g) added vide *ibid.*];(d)the return period;(e)the intervals at which the tax shall be payable;(f)[particulars of the proprietor or partner(s) or any other person having any interest in the business; and [Substituted for 'the class or classes of goods which may be sold to the dealers free of tax as being required for purposes of manufacture of goods for sale' by GSR.1/P.A.46/48 S.27/Amd/63/91 dated 3.1.1991 w.e.f. 1.4.1991.](g)particulars of the sureties including their telephone numbers].(2)As far as may be consistent with the Act and the Rules, the particulars referred to in clauses (b) and (c) of sub-rule (1) shall be described in the registration certificate in the same terms as are used by the dealer in his application form.

7. Obtaining duplicate copy of registration certificate.

- Any registered dealer may obtain from the appropriate Assessing Authority on deposit of a fee of one rupee in the appropriate Government treasury a duplicate copy of any registration certificate which has been issued to him and which may have been lost, destroyed or defaced.

8. Copies of certificate for additional place of business:.

(1)The appropriate Assessing Authority shall furnish the registered dealer free with an attested copy of the registration certificate for every additional place of business or warehouse enumerated

therein.(2)The certificate shall be displayed prominently at the place of business or the additional places of business or warehouse to which it relates.(3)Any change in the partnership shall be notified within 30 days of such a change to the appropriate Assessing Authority by the dealer registered.

9. Maintenance of register of registered dealers.

- The name of every dealer registered under rule 5 shall be entered in a register in Form ST. V in the first instance. The entries contained in this register shall be arranged alphabetically in a register in Form ST. VI.

10. Report regarding change of business.

- When any registered dealer makes any report as required by section 16, he shall within 30 days of the contingency arising send his registration certificate to the appropriate Assessing Authority, together with the requisite information. On receipt of this information, the Commissioner may amend, replace or cancel the registration certificate.

10A. Transferee to obtain amended registration certificate.

- The application under section 17 for the amendment of the registration certificate shall be made by the transferee to the appropriate Assessing Authority within thirty days of his acquiring ownership of the business.

11. Cancellation of registration certificate.

(1)When any dealer who is registered under section 8, desires to apply for cancellation under sub-section (5) he shall send his application to the appropriate Assessing Authority, not less than six months before the end of the year, together with :- (i) a statement of his gross turnover during the immediately preceding two years; and (ii) a statement showing the value of goods imported or manufactured by him during the immediately preceding two years; and (iii) a declaration whether or not he - (a) manufactures or produces any goods for sale; or (b) imported for sale any goods from outside the State. (2) If the appropriate Assessing Authority is satisfied that such dealer is not liable to pay tax under section 4, or that the tax due has been paid, he shall cancel the registration with effect from the last day of the year and at least three months before the end of the year, he shall forward the name and address of the dealer, together with a description of the goods covered by his certificate of registration, to the Commissioner.

12. Formalities to be observed in cancellation of registration certificate.

(1)When the appropriate Assessing Authority is satisfied that the gross turnover of any dealer registered under section 7, has for three successive years, failed to exceed taxable quantum, he shall forward to the Commissioner a list giving the particulars of such dealers whose registration

certificates are to be cancelled by the last day of June or the last day of December in each year and the cancellation shall come into effect from the last day of September next following or from the last day of March next following respectively and the liability of the dealer to pay tax under sub-section (3) of section 4 shall cease with effect from the said date.(2)The particulars of all registration certificates cancelled under the Act shall be notified by the Authority cancelling the registration certificates in the Official Gazette as soon as possible thereafter.

13.

Omitted on 10 October, 1966.

14. Surrender of registration certificate on cancellation.

(1)Every registered dealer whose registration has been cancelled shall surrender his registration certificate to the appropriate Assessing Authority for destruction within 15 days of the date of service of the notice given in this behalf.(2)The Assessing Authority shall make the necessary entry in registers in forms ST V and ST VI in respect of dealers whose registration certificates have been cancelled under section 7 or section 8 of the Act.

15. Application for registration certificate on cancellation.

- The appropriate Assessing Authority may, by notice in writing, require any dealer who has been registered or has applied for registration under the Act before the 31st day of March, 1949 and has his place of business within the jurisdiction of such Assessing Authority to furnish such authority within such time as may be specified in such notice any of the particulars mentioned in clauses (vii) to (x) of rule 4, which such Assessing Authority considers necessary for carrying out the purpose of this Act.

16.

Omitted on 29.9.1961.

16A. Non-resident Dealers - Taxable Quantum.

- In the case of dealers, who reside outside the State of Punjab but deliver goods for the purpose of consumption in the said State, the taxable quantum shall be 5,000 rupees.Return of Taxable Turnover

17.

Omitted on 31.12.1973.

18.

Omitted on 31.12.1973.

19.

Omitted on 31.12.1973.

20. Furnishing of return by registered dealers in form ST. VIII. .:

- Every registered dealer shall furnish returns in Form ST VIII quarterly within [thirty days from the expiry of each quarter, if the amount of tax due as per return is deposited in cash into the Government Treasury, and within twenty days from the expiry of each quarter, if the amount of tax due is paid through cheque or bank draft] [Substituted by GSR. 81/P.A.46/48/S.27/Amd(72)/92 dated 13.11.1992.]:[Provided that a registered dealer dealing exclusively in goods liable to tax at the first stage of sale and who has paid tax on the purchase of such goods within the State of Punjab shall furnish return in form ST VIII annually within thirty days of the expiry of each year] [Proviso added by GSR. 57/P.A.46/48/S.27/Amd/79 dated 3.5.1979.]:[Provided further that a registered dealer whose gross turnover does not exceed two lacs rupees in a year shall furnish return in form ST VIII (in pink colour) annually within thirty days of the expiry of each year] [Second proviso to Rule 20 added by G.S.R. 16/P.A.46/48/S.47/Amd(45)/84 dated 6.2.1984.].

21. Period of return - Three years. .:

- Subject to the provision of rule 23, the return period fixed for any dealer shall remain in force for not less than three years and thereafter shall continue to remain in force until the appropriate Assessing Authority fixes a different return period in accordance with these rules.

22. Discretion to be exercised in considering return period. .:

- The appropriate Assessing Authority shall in exercising his discretion under these rules, pay due regard to such figures of the dealer's turnover for the three years immediately preceding as may be available to him.

23. Fixation of monthly returns in certain cases. .:

- Notwithstanding the provisions of rules 20 and 21, the appropriate Assessing Authority may, for reasons to be recorded in writing, fix monthly returns for a dealer who would otherwise be required to furnish returns quarterly under these rules and such order shall remain in force for a period of one year whereafter the Assessing Authority shall review the case of each such dealer.

24. Form of monthly return - ST. VIII. .:

- A registered dealer, for whom monthly return period has been fixed by the appropriate Assessing Authority, shall furnish a return in Form ST. VIII, for each month by such date within the following month as may be specified in his certificate of registration.

25. Returns should accompany the receipts of payment of tax. .:

- All returns in Form ST VIII which are required to be furnished under these rules, shall be signed by the registered dealer or his agent, and shall be sent to the appropriate Assessing Authority or the Taxation Sub-Inspector posted for sales tax work at places other than the district headquarters, together with the treasury or bank receipt in proof of payment of the tax due.[25A [Added vide draft amendment dated 21 July, 1998.](1)Where any persons enters into a contract with any dealer (hereinafter referred to as the Contractor) for transfer of property in goods (whether as goods of in any other form) in pursuance of a works contract, the gross value of which exceeds five lakhs in a year, such persons shall, within one month of the making of the contract, after deducting tax in accordance with the provisions of section 10-c of the Act, furnish to the Assessing Authority of Contractor, particulars of the contract in the Form ST-XXXIII.(2)The persons referred to sub-rule (1), shall issue a certificate for deducting tax in Form ST-XXXIV :Provided that such deduction of tax shall be subject to adjustment at the time of assessment of the Contractor.(3)The tax deducted under sub-rule (1) shall be deposited by the person referred to in the suaid sub-rule in a single challan in Form ST-XI for all the Contractoss falling within the jurisdiction of the concerned Assessing Authority in the account of such Assessing Authority, within a period of fifteen dasy of the close of each month and a monthly statement of such depostis shall be furnished by him to such Assessing Authority in Form ST-XXXV, along with Part 'C'of the aforesaid challn, within a period fo fifteen days after the date of deposit.]

26. [Deduction u/s 5(2) (a) (ii). .: [Substituted by G.S.R. 33/P.A.46/48/S.27/Amd. (97)/95 dated 29.6.1995.]

(1)Any dealer, who wishes to deduct from his gross turnover the amount in respect of sale on the grounds that he is entitled to make such deduction under the provisions of sub-clause (ii) of clause (a) of sub-section (2) of Section 5, shall obtain a declaration duly filled in and signed by the purchasing dealer or his agent, as prescribed under rule 55-A.(2)The selling dealer shall prove to the satisfaction of the assessing authority the genuineness of his claim by producing the said declaration in respect of sale of such goods at the time of assessment or when called upon to do so by notice, by a competent authority under the Act.]

27. Form of making dedution u/s 5(2) (a) (vi). :-

A dealer, who wishes to deduct from his turnover the amount in respect of a sale or purchase on the ground that he is entitled to make such deduction under sub-clause (vi) of clause (a) of sub-section (2) of section 5 of the Act, shall append a list in Form ST XXVII or ST XXVII-A as the case may be,

to his return in Form ST VIII and shall prove to the satisfaction of the Assessing Authority that the sale or purchase of goods actually took place outside the State of Punjab or in the course of inter-State trade or commerce or export out of or import into the territory of India as the case may be.

27A. [Procedure for making deductions u/s 5(2) (a) (vi). [Rule 27-A substituted w.e.f. 1.1.1981 by GSR 101/P.A.46/48/S.27/Amd(36)/80 dated 27.11.1980.]

:- A dealer who wishes to make deductions from his gross turnover the amount in respect of purchase on the ground that he is entitled to make such deduction under sub-clause (vi) of clause (a) of sub-section (2) of section 5 of the Act shall, alongwith his return in Form ST VIII [append] a list in Form ST XXVII-B or Form ST XXVII-C, as the case may be.]

27B. [[Added by G.S.R. 33/P.A.46/48/S.27/Amd. (97)/95 dated 29.6.1995.]

A dealer who wishes to deduct from his turnover the amount in respect of a sale or purchase on the ground that he is entitled to make such deduction under sub-section (1-A) or sub-section (3) of Section 5 of the Act, as the case may be, shall append a list in form ST XXVII-D, to his return in form ST-VIII and shall prove to the satisfaction of the Assessing Authority the genuineness of his claim by producing the purchase vouchers of such goods at the time of assessment or when called upon to do so, by notice, by the competent authority under the Act.]

28.

Omitted

29. Taxable turnover of registered dealer - Calculation. :-

In calculating his taxable turnover a registered dealer may deduct from his gross turnover :- (i) the amount allowed to a purchaser in respect of the goods returned by him to the dealer, provided that the accounts show the dates on which the goods were purchased and /-opreturned and the amount for which refund was given or credit was allowed to the purchaser; (ii) purchase price of goods specified in schedule "C" appended to the Act which are proved to the satisfaction of the Assessing Authority to have been returned to the dealer from whom these were purchased; (iii) the sale of quinine and paludrin supplied by the State Government for sale; (iv) the sale of goods to United Nations International Children's Emergency Fund and World Health Organisation made after obtaining a certificate duly signed by Officer-in-charge of the institution concerned to the effect that the goods have been purchased for the purpose of the Institution; (v) the sale of goods including minerals and mineral ores proved to be exported out of the territory of India, whether by transaction or by a series of transactions; (vi) the sale of goods to CARE (Punjab Office) for purposes other than personal use and subject to the condition that the goods purchased will be used for beneficial and charitable purposes; (vii) the sale of goods to the United Nations Technical Assistance Board for

purpose other than personal use and subject to his furnishing a certificate in this respect from the Officer-in-charge of the said Board, duly signed and stamped, to the Assessing Authority;(viii)the sale of goods to save the Children Fund made after obtaining a certificate duly signed and stamped by the Officer-in-charge of the said Association, to the effect that the goods have been purchased for the purpose of the Association;(ix)the sale of goods to the Indian Aid Mission, Nepal, for purposes other than personal use, subject to the furnishing of certificate, in this respect duly signed and stamped by the Officer-in-charge of the said Mission;(x)the purchase value of goods purchased on payment of tax during the period between the date of filing an application for grant of registration certificate under section 7 or the date of liability to pay tax, whichever is later, and the date on which the registration certificate is actually issued to him;(xi)[the sale or purchase of goods which have already been subjected to tax under Section 5(1-A) or Section 5(3), as the case may be] [Substituted by GSR. 53/P.A.46/48/Ss.5 and 27/Amd/79/93 dated 1.7.1993.]:[Provided that the dealer produces copies of cash memos or bills prescribed under rule 55-A at the time of assessment or when called upon to do so, by notice, by the competent authority under the Act.] [Substituted by G.S.R. 33/P.A.46/48/S.27/Amd.(97)/95 dated 29.6.1995.](xii)the purchase value of goods which have already been subjected to tax under section 5(1-A) [used or consumed] [Substituted for 'used' by GSR 64/P.A.46/48/Ss. 5 and 27/Amd(81)/93 dated 20.8.1993.] by him in manufacture in Punjab of goods other than goods declared tax free under section 6 for sale :-(i)in Punjab;(ii)in the course of inter-State trade or commerce;(iii)in the course of export out of territory of India :[Provided that the dealer produces copies of cash memos or bills prescribed under rule 55-A at the time of assessment or when called upon to do so, by notice, by the competent authority under the Act.] [Substituted by G.S.R. 33/P.A.46/48/S.27/Amd.(97)/95 dated 29.6.1995.](xiii)the sale of goods, materials and other equipment to the Guru Gobind Singh Foundation, made after obtaining a certificate duly signed by an authorised representative by the Foundation to the effect that these goods, material and other equipment have been purchased for the bona fide purposes of the Foundation;(xiv)the sale of goods made on or after 3rd December, 1971 to the committee constituted by the Punjab Government to administer the Punjab Defence and Security Relief Fund, subject to the furnishing of certificate from the Member Secretary to the effect that the goods have been purchased for the purposes of supplying them to the members of Indian Armed Forces, Border Security Force or Punjab Police;(xv)the sale of goods made by the dealers of Punjab participating in the Exhibition Train organised by the Railway Board during the visit of that train in the State of Punjab;(xvi)the sale of goods to the Punjab State Council for Child Welfare, for purposes of the Council other than the purposes of the personal use of its members subject to the furnishing of a certificate in this respect under the signatures and office seal of the Officer-in-charge of the said Council;(xvii)the sale of goods for export to and for consumption in Bhutan :-(i)by rail to any railway station between Siliguri and Jorai in the meter-guage section and New Jalpaiguri and Jorai in the broad gauge section of the North East Frontier Railway; or(ii)by aerial rope way of Kalimpong; or(iii)by air to Bagdogra, Hashimara, Cooch Behar, New Land, Bhatpara, Telepara, Sangaon, Grassmore and Ambari airfield in West Bengal or Paro Airfield in Bhutan; or(iv)by road to any Bhutan territory; subject to the furnishing of the certificate in the form given below under the appropriate official seal of the following :-(i)In the case of sales to the Government of Bhutan, to his Majesty, the King of Bhutan or to the members of the Bhutan Royal Family, by a Commissioner, Deputy Commissioner or Sub-Divisional Officer of the Government of Bhutan, Director, State Trading Corporation of Bhutan, Chief Engineer, Public Works Department, Government of Bhutan, or by the Finance

Minister, Government of Bhutan;(ii)In the case of sales to private parties by the Finance Minister, Government of Bhutan or by Sub-Divisional Officer, Government of Bhutan, Phuntsholing, or by an officer of the office of the Representative of India in Bhutan nominated by the Representative;(iii)In the case of sales of Dantak Project by the Chief Engineer, Dantak or any other officer specially nominated by him for this purpose;(iv)In the case of sales to Indian Military Training Team, by the Commandant, IMTRAT or any other officer specifically nominated by him for this purpose; and(v)In respect of any other sales, by an officer or the Representative of India in Bhutan, nominated by the Representative.Certificate omitted.(xviii)[] [Clause (xviii) added by GSR 20/P.A.46/48/S.27/Amd/23/76 dated 25.3.1976.] The sale of goods to the International Corps Research Institute for the Semi-Arid Tropics, Hyderabad, for the purpose of the said Institute other than the purchases of personal use of its members subject to the furnishing of the following certificate in this respect duly signed and stamped by Officer-in-charge of the said Institution.(xix)[] [Clause (xix) added by GSR 124/P.A.46/48/S.27/78 dated 22.11.1978.]The sale of goods to any person for use by him in the manufacture of artificial, limbs (Prosthetics) surgical appliances (orthotics), and other rehabilitation equipments or aids within the State of Punjab after obtaining a certificate in this respect duly signed by the person purchasing the goods to the effect that the goods have been purchased for the said purpose;(xx)[Clause (xx) added by GSR 85/P.A.46/48/S.27/Amd(35)/80 dated 6.10.1980.] The sale of goods to the Canteen Stores Department subject to the furnishing of the following certificate duly signed and stamped by the Officer authorised to make purchases :CertificateCertified that the following goods of the purchase value noted against them sold by M/s.

.....of.....District.....State.....holding R.C No. have been purchased by the Canteen Stores Department for sale to serving military personnel and ex-servicemen directly or through unit run canteens -

Serial No.	No. and Date of Bill Issued by the selling dealer	Description of goods	Purchase value of goods
1	2	3	4

Signature of the Officer Authorised(xxi)[] [Clause (xxi) added by GSR 77/P.A.46/48/S.27/Amd(35)/80 dated 6.10.1980.] The sale of goods and equipment to Paraplegic Home (North) S.A.S. Nagar (Mohali), district Rupnagar, subject to the furnishing of a certificate by the person authorised by the said Home to make purchases, to the effect that the goods have been purchased for the bona fide use of the said Home;(xxii)[] [Clause (xxii) added by GSR 77/P.A.46/48/S.27/Amd(37)/81 dated 10.9.1981.] The sale of goods to Radha Soami Satsang, Beas for the construction and equipment of Maharaj Sawan Singh Charitable Hospital, Beas, subject to the furnishing of certificate on a form bearing the seal of office and signatures of the assessing authority, Amritsar and issued by any person authorised by the Secretary, Radha Soami Satsang, Beas in this behalf to the effect that the goods have been purchased for the bona fide use in the construction or equipment of the aforesaid hospital and that the total amount which will not be included in taxable turnover of dealers by virtue thereof has not exceeded such amounts as would have been liable to tax aggregating to more than Rs. 12.6 lacs, but for this provision;(xxiii)[] [Clause (xxii) added by GSR 79/P.A.46/48/S.27/Amd(38)/81 dated 10.9.1981.] The sale of foodgrains by the Food Corporation of India to the Central Government for supply to the State of Punjab under the

National Rural Employment Programme previously known as Food for Work Programme free of cost;(xxiv)[] [Clause (xxiv) added by GSR 58/P.A.46/48/Ss.27 and 5/Amd(39)/82 dated 14.5.1982.] The sale of news print to a proprietor of small newspaper or medium newspaper for his bona fide use in the printing of the newspaper.Explanation. - The expression "small newspaper" used in this clause means the newspaper which according to the certificate of the Registrar of Newspapers of India, Ministry of Information and Broadcasting, New Delhi has circulation of not more than fifteen thousand copies per issue and the expression 'medium newspaper' used in this clause means the newspaper which according to such certificate has circulation of more than fifteen thousand copies but not more than fifty thousand copies per issue;(xxv)[] [Clause (xxv) added by GSR 68/P.A.46/48/S.5/Amd(41)/82 dated 10.6.1982.] The sale of goods to the Shiromani Gurdwara Parbandhak Committee, Amritsar for the construction and equipment of Shri Guru Ram Dass Hostpital Research and Medical Institute, Amritsar, subject to the furnishing of certificate on a form bearing the seal of office and signature of Assessing Aurtherity, Amritsar and issued by any person authorised by the Secretary, Shiromani Gurdwara Parbandhak Committee, Amritsar, in this behalf to the effect that the goods have been purchased for the bona fide use in construction or equipment of the aforesaid hospital/Institute and that the total amount which will not be included in taxable turnover of dealer by virtue thereof has not exceeded such amount as would have been liable to tax aggregating to [more than Rs. 13.35 lacs (including Rs. 10.29 lacs exemption for which has already been granted)] [Inserted by GSR 25/P.A.46/48/Ss. 27 and 5/Amd(65)/92 dated 17.3.1992.] during the years 1987-88, 1988-89, 1989-90, 1990-91, [1991-92 and 1992-93] [Substituted by GSR 22/P.A.46/48/Ss. 5 and 27/Amd(77) dated 23.3.1993.] but for this provision;(xxvi)[] [Clause (xxvii) added by GSR 33/P.A.46/48/S.5/Amd(42)/83 dated 1.4.1983.] The sales in the State of Punjab of Foreign Liquor, as defined in sub-para (2) of paragraph 2 of the Punjab Excise Liquor Definitions 1954, by:

1.

(a)a licensee of a distillery under the Punjab Distillery Rules, 1932, in the State of Punjab to a person holding licence in form L-1 granted under the Punjab Liquor Licence Rules, 1956, or to person holding licence in form B.W.H. 2 granted under the Punjab Excise Bonded Warehouse Rules, 1957, excepting a person holding the said licence in form L-1, in respect of a canteen run by the Canteen Stores Department of the Border Security Force;(b)a person holding licence in form L-1, granted under the Punjab Liquor Licence Rules, 1956 or a person holding licence in form B.H.W. 2 granted under the Punjab Excise Bonded Warehouse Rules, 1957 to other persons holding such licence under the authority of an Excise Officer empowered in this behalf.(xxvii)[] [Clause (xxvii) added by GSR 68/P.A.46/48/Ss.5 & 27/Amd(44)/83 dated 29.7.83.] The sale of goods to the Mohan Dai Oswal Cancer Treatment and Research Foundation, Ludhiana, for the construction and equipment of the Cancer Treatment and Research Hospital, Jullundur bye-pass, Ludhiana subject to the furnishing of a certificate on a form bearing the seal of office and signature of the Assessing Authority, Ludhiana and issued by any person authorised by the President, Mohan Dai Oswal Cancer Treatment and Research Foundation, Ludhiana, in this behalf to the effect that the goods have been purchased for the bona fide use in construction or equipment of the aforesaid hospital and that the total amount which will not be included in taxable turnover of dealers by virtue thereof has not exceeded such amount as would have been liable to tax aggregating to more than fifteen lacs

rupees during the years [1987-88, 1989-90, 1990-91 and 1991-92] [Substituted for figure and words '1987-88, 1988-89, 1989-90 but for this provision' by GSR 64/P.A.46/48/Ss.27 and 5 Amd/(70)/92 dated 25.9.1992.], but for this provision;(xxviii)[] [Added by GSR 2/P.A.46/48/S.27/Amd/85 dated 2.1.1985.] The sale of goods to the Guru Nanak Mission Medical and Educational Trust (Registered), Village and Post Office Dhahan, District Jalandhar, for the construction and equipment of two hundred and eight beds hospital, subject to the furnishing of a certificate on a form bearing the seal of office and signature of the Assessing Authority, Jalandhar and issued by any person authorised by the President, Guru Nanak Mission Medical and Educational Trust (Registered), Village and Post Office Dhahan, Distt. Jalandhar in this behalf to the effect that the goods have been purchased for the bona fide use in the construction and equipment of the aforesaid Hospital and that the total amount which will not be included in taxable turnover of dealers by virtue thereof has not exceeded such amount as would have been liable to tax aggregating to two lac and fifty thousand rupees during the years 1984-85 to 1987-88, and to one lakh rupees [during the years 1989- 90, 1990-91 and 1991-92] [Substituted for 'during the year 1989-90' by GSR 51/P.A.46/48/Ss. 5 and 27/Amd(67)/92 dated 13.7.1992.] but for this provision;(xxix)[] [Added by GSR. 56/P.A. 46/48/S.27/Amd/88 dated 13.6.1988.] The sale of wheat by the dealers to the Central Government for supply to the State of Punjab under the Rural Landless Employment Guarantee Programme, free of cost;(xxx)[] [Added by GSR 1/P.A.46/48/S.27/89 dated 4.1.1989.] The sale of goods to the Sant Ishar Singh Ji Memorial Hospital Karmsar, Ludhiana in respect of construction material and hospital fittings, subject to the furnishing of a certificate on a form bearing the seal of office and signature of Assessing Authority, Ludhaina-1 and issued by a person authorised by the President, Sant Ishar Singh Ji Memorial Hospital, Karmsar, Ludhaina in this behalf to the effect that the goods have been purchased for the bona fide use in the construction and equipment of the aforesaid hospital and that the total amount which will not be included in the taxable turnover of dealers by virtue thereof has not exceeded rupees six lacs (rupees four lacs for construction material and rupees two lacs for equipment) during the year 1988-89;(xxxi)[] [Added by GSR 82/P.A.46/48/Ss. 5 and 27/Amd/92 dated 13.11.1992.] The sale of goods to Shri Guru Ravi Dass Educational Trust (Regd.), Phagwara in respect of the construction material including steel, wood, bricks, cement, glass, electricity goods, sanitary and paints for the construction of workshop of teaching block, temple, training block, library and dispensary subject to the furnishing of a certificate on a form bearing the seal of office and signature of the Assessing Authority, Phagwara and issued by a person authorised by the President of Shri Guru Ravi Dass Educational Trust (Regd.), Phagwara, in this behalf to the effect that goods have been purchased for the bona fide use in the aforesaid construction and that the total amount which will not be included in the taxable turnover of a dealer by virtue thereof has not exceeded such amount as would have been liable to tax aggregating to Rs. 5,50,000/- during the years 1992-93, 1993-94, [1994-95 and 1995-96] [Added by GSR 56/P.A. 46/48/Ss. 27 Amd/101/95 dated 3.11.1995.](xxxii)[] The sale of goods to the Indian Council of Social Welfare Wooden Educational Toys unit at S.A.S. Nagar (Mohali) for manufacture of quality toys and equipment for educational institutions, subject to the furnishing of a certificate on a form bearing the seal and signature of the Assessing Authority, S.A.S. Nagar (Mohali) and issued by any person authorised by the Indian Council of Social Welfare Punjab State, in this behalf to the effect that the goods have been purchased for a bona fide use in the manufacturing of quality toys and equipment for educational institutions] [Added by GSR 98/P.A.46/48/Ss. 5, 27/Amd(76)/92 dated 16.12.1992.];(xxxiii)[] [Added by GSR 91/P.A.46/48/Ss. 5 and

27/Amd(75)/92 dated 10.12.1992.] The sale of nine thousand tonnes of wheat of the value of three crore and [sixty lac rupees] [Substituted for 'six lac rupees' by Corrigendum dated 27.7.1993.] to the National Committee for the Solidarity with Cuba, New Delhi for exporting the same to Cuba as a measure of relief, during the year 1992-93, subject to the furnishing of the following certificate in this respect duly signed and stamped by the officer authorised to make purchases. Certificate omitted.(xxxiv)[] [Added by GSR 72/P.A. 46/48/Ss. 5 and 27/Amd(84)/93 dated 15.9.1993.] The sale of goods made upto the 30th June, 1993, in terms of the provisions of Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 29/P.A.46/48/S.5/Amd/93 dated 12th March, 1993, and No. S.O. 36/P.A.46/48/S.5/93 dated 26th March, 1993, subject to the condition that the dealer appends to his return in Form ST-VIII, in respect of such sale, C part of the Certificate in Form ST-XXIIA duly filled and signed by the registered dealer from whom the said goods were purchased.(xxxv)[] [Added by GSR 15/P.A.46/48/Ss. 5 and 27/Amd(86)/94 dated 22.3.1994.] The sale of two hundred tonnes of detergents of the value of twenty-five lac rupees made by M/s. Bakemans Industries Private Limited, Industrial Area, Patiala and one hundred and eight tonnes of toilet soaps of the value of twenty lac rupees made by M/s. Oswal Fats and Oils Ltd., Village Jaldiwal, Raikot to the National Committee for Solidarity with Cuba, New Delhi, for exporting the same to Cuba as a measure of relief, during the year 1993-94, subject to furnishing of the following certificate in this respect duly signed and stamped by the officer authorised to make such purchases :Certificate omitted(xxxvi)[] [Added by GSR 17/P.A.46/48/Ss. 5 and 27/Amd(87)/94 dated 22.3.1994.] The sale of 1,35,000 bags of cement and 880 tonnes of iron and steel made to Dera Kar Sewa Baba Jeewan Singh Ji, Goindwal Road, Tarn Taran, District Amritsar during the years 8[1994-95 and 1995-96] subject to the furnishing of the following certificate in this respect duly signed and stamped by the authorised agent of Dera Kar Sewa Baba Jeewan Singh Ji, Goindwal Road, Tarn Taran, District Amritsar to make purchases :-Certificate omitted(xxxvii)[. The differential of Rs. 158.04 per quintal in price of Rs. 14.40 per quintal and Rs. 172.44 per quintal during the period from the 9th September, 1993 to the 31st December, 1993 and the differential of Rs. 337.10 per quintal in price of Rs. 14.40 per quintal and Rs. 351.50 per quintal during the period from the 1st January, 1994 to the 31st March, 1994, to be paid by the Department of Excise and Taxation to the Sugar Mills through the Managing Director, Punjab State Federation of Co-operative Sugar Mills Limited, Chandigarh, of the molasses sold by the Sugar Mills situated in the State of Punjab to the distilleries situated in the State of Punjab for the manufacture of the Punjab Medium Liquor:] [Substituted vide No. G.S.R. 47/P.A. 46/48/Ss. 5 and 27/Amd 99/95 dated 17.8.95.] Provided that Sugar Mills appended to their returns in Form ST-VIII, 'C' part of the declaration prescribed in Form ST-XXII-B, duly filled and signed by the purchasing dealer in respect of such a sale.(xxxviii)[] [Added by GSR 62/P.A.46/48/Ss. 5 and 27/Amd(91)/94 dated 28.9.1994.] The said value of goods which are taxable at the first stage of sale under sub-section (1-A) of section 5 of the Act and which have been purchased by a dealer for sale in the course of inter-State trade or commerce: Provided that the dealer appends to his return in Form ST-VIII in respect of such a sale, 'C' part of the declaration prescribed in Form ST XXII-C, duly filled and signed by the purchasing dealer by whom the said goods were purchased.(xxxix)[] [Added by GSR 80/P.A.46/48/Ss. 5 and 27/Amd(95)/94 dated 23.11.1994.] The sale value of bicycles and two or three wheeled scooters, which are specifically designed and manufactured for the use of a handicapped person : Provided that he appends to his return in Form ST-VIII in respect of such sale value, the following certificates from the concerned handicapped person purchasing these items,

namely :-(i)a certificate regarding disability or infirmity of at least 40 per cent or more, issued in favour of the purchasing handicapped person, by the Chief Medical Officer of the district concerned;(ii)a certificate of domicile of the State of Punjab, issued in favour of the purchasing handicapped person, by the Tehsildar or Sub-Divisional Officer (Civil) concerned; and(iii)a certificate duly signed by the purchasing handicapped person to the effect that no sales tax was charged from him by the seller.](xl)[The sale of three hundred tonnes of detergents of the value of thirty-four lac fifty thousand rupees made by M/s. Bakemans Industries Private Limited, Industrial Area, Patiala to the National Committee for Solidarity with Cuba, New Delhi, for exporting the same to Cuba as a measure of relief, during the year 1995-96, subject to the furnishing of the following certificate in this respect duly signed and stamped by the officer authorised to make such purchases.] [Added by No. G.S.R. 43/P.A. 46/Ss. 5 and 27/Amd. (98)/95 dated 21.7.1995.] CERTIFICATE Certified that the detergents of the purchase value against it M/s _____ of _____ District _____ of _____ State holding R.C. No. _____ has been received by the National Committee for Solidarity with Cuba, New Delhi for relief to Cuba:-

S.No. dated of Bill Quantity of detergents Purchase value of detergents
Signature of Officer authorised.(xii)The sale of cement, white cement, steel, ply and wood, steel, Doors/[Gate windows and frames of Steel and Alumenium] [See Punjab Government Notification Dated 1-4-1988.], Glass panel, electric goods, sanitary goods, paints, stones (mixed), stone chips, bajri and tar (look) valuing Rs. 61,44,000, 2,40,000, 45,00,000, 18,00,000, [25,00,000] [See Punjab Government Notification Dated 1-4-1988.] 3,00,000, 27,35,000, 9,00,000, 7,20,000, 1,65,71,000, 60,000, 15,76,750, 1,26,000 respectively made to Kuka Martyrs Memorial Trust Malerkotla, District Sangrur during the years 1995-96 to 1999-2000 subject to the furnishing of the following certificate in this respect duly signed and stamped by the authorised agent of Kuka Martyrs Memorial Trust Malerkotla District Sangrur, to make purchases :-CERTIFICATE(a)Certified that the building materials, the purchase value of which is noted against each item, has been purchased from M/s _____ of Distt. _____ of State _____ holding the R.C. No. _____ has been received by the Kuka Martyrs Memorial Trust Malerkotla Distt. Sangrur for bona fide use in the construction of Kuka Martyrs Memorial Trust Malerkotla Distt. Sangrur.

Serial No.	Date of bill.	Quantity of cement/white, steels, ply and wood, steel,doors/gate windows and frames of steel, glass panels, electricgoods, sanitary goods, paints, stones, (Mixed) stone chips,bajri, and tar (look)	Purchase value of cement/white cement steel, ply and wood,steel, doors/gate, window and frames of steel, glass panels,electric goods, sanitary goods, paints, stones, (Mixed),stone chips, bajri and tar, (look)
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Signature of the agent authorised."(xlii)[Added vide GSR 51/PA 46/48/Ss 27 and 5/Amd 107/96 dated 25.7.96.] The purchase value of the goods, when these are sent to the head offie or branch office, as the case may be, of a dealer in another State, for onward export out of the territory of India, subject to the production of the following certificate, namely :-CERTIFICATE(a)Certified that I/we, _____ Proprietor/Managing Director/Managing Partner/General Attorney/Authorised Agent of M/s _____ R.C. No. _____ District _____ have purchased the goods from

M/s _____ R.C. No. _____ District _____
 _____ the details of which are given below:-

Name of the dealer from whom the goods have been purchased	Cash memo/ bill No. date.	Value of goods	Quantity of goods	Discription of goods
1	2	3	4	5

(b) It is certified that the above mentioned goods have been sent to me Please tick () which is applicable. head office/branch office located at _____ (complete address alongwith registration certificate number issued by the concerned State)(c) It is further certified that the above goods have been actually exported out of the territory of India. Attested copies of the invoice/bill of lading are attached."(xliii)[Added vide GSR 50/P.A. 46/48/S. 27/Amd 106/96 dated 19.7.1996.] The sale of 2,00,000 bags of cement and 2,873 quintals of iron and steel, made to Baba Amrik Singh Ji Kar Sewa Wale, Dera Hira Bagh, Rajpura Raod, Patiala, during the year 1996-97 subject to furnishing of following certificate in this respect duly signed and stamped by the authorised agent of Baba Amrik Singh Ji Kar Sewa Wale, Dera Hira Bagh, Rajpura Raod, Patiala to make purchases :-CERTIFICATECertified that cement, iron and steel the purchase value of which is noted against each item, has been purchased

from _____ M/s _____
 _____ of District _____ of _____
 _____ State holding Registration Certificate

No. _____ has been received by Baba Amrik Singh Ji Kar Sewa Wale, Dera Hira Bagh, Rajpura Road, Patiala, for bona fide use in the construction of three bridges of Ghaggar river near Village Maru, Village Utsar and Village Purmandi District Patiala :-

Sr.No. Dated of Bill Quantity of cement iron and steel. Purchase value of cement iron and steel.

Signature of the Authorised agent."

29A.

Omitted by G.S.R. 33/P.A. 46/48/S. 27/Amd. (97)/95 dated 29.6.1995.

30.

A dealer mentioned in rule 26 entitled to claim any deductions under sub-clause (ii) of clause (a) of sub-section (2) of section 5 or sub-clause (vi) of clause (a) of sub-section (2) of section 5 or both as the case may be, shall append to his return in Form ST. VIII, a list giving the particulars of the goods sold and their value and the date on which those goods were sold, the name and address of the registered dealer to whom they were sold together with his registration certificate number.

31.

Omitted by GSR 13/P.A.46/48/S.27/Amd(64)/92 dated 12.2.1992, w.e.f. 1.7.1991.

31A.

Omitted by *ibid* Assessment to Tax and Imposition of Penalty

32.

Every order of assessment shall be recorded in writing and, where the Assessing Authority determines the turnover of a dealer at figures different from that shown in the return submitted under the provisions of these rules, the order shall state briefly the reasons therefor, but a failure to state reasons shall not affect the validity of the assessment order. An attested copy of the order shall be supplied to the assessee free of cost.

33.

If the appropriate Assessing Authority is not satisfied without requiring the presence of the dealer who furnished the returns or production of evidence that the returns furnished in respect of any period are correct and complete, he shall serve a notice in Form ST. XIV, as required by sub-section (2) of section 11 of the Act upon him: (a) calling upon him to produce his book of accounts and other documents, which such authority wishes to examine together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and (b) stating the period or the return period or periods in respect of which assessment is proposed, and he shall fix a date, ordinarily not less than 10 days after the date of service of the notice for producing such accounts and documents and for considering any objection which the dealer may prefer.

33A. [Summary assessment in certain cases. [Substituted vide *ibid*.]

] - [Notwithstanding anything contained in these rules, in the case of a dealer whose gross turnover in a year does not exceed] [Substituted for 'ten lakh rupees' by GSR 30/P.A.46/S.27/Amd(102)/96 dated 9.7.1997. Word 'twenty' have deemed to substituted with effect from 22nd July 1993 vide draft notification dated 21 July 1998.](a) the dealer shall file all the quarterly and monthly returns in time as prescribed under rules 20, 21, 23 and 24, but shall file the last quarterly or monthly return alongwith a copy of the trading account giving the details of his sales, purchases and stocks of the relevant assessment year and of the previous assessment year and the self assessment in Form ST-XXX duly filled in all respects directly to the appropriate Assessing Authority on any working day upto the [30th September 1998 in respect of cases upto 1996-1997] [Substituted vide *ibid*.] and for subsequent years by the 30th December every year. [See draft amendment dated 21 July, 1998.] Who shall issue an acknowledgement slip to the dealer; (b) the Assessing Authority shall verify [within 30 days of filing the return] [Substituted vide *ibid*.] that the dealer :- (i) has filed all the returns in time; (ii) has made payment of tax in time as provided in section 10 of the Act; (iii) has correctly claimed the deductions as provided in sections 5 and 6 of the Act and Rule 29; and (iv) has correctly calculated the tax payable by him. (c) [The appropriate Assessing Authority, after perusal of the return and Form ST- XXX filed by the dealer, shall maintain a register of all such dealers

November every year and forward the List of all such dealers to the Assistant Excise and Taxation Commissioner, incharge of the District. [Substituted vide GSR 30/P.A. 46/48/S.27/Amd/97 dated 9.7.1997.](d)The Assistant Excise and Taxation Commissioner, in charge of the District, on receipt of the aforesaid list, shall consider and select on random basis at last fifteen per cent of the total eligible dealers by the 15th December every year, for assessment under rules 32, 33 and 34 to 37 and three after the Assessing authority shall issue notice in for ST-XIV before 31st March of the following year and assess them accordingly.(e)in case the dealer does not receive notice in Form ST-XIV by the 31st of March of the following year, the acknowledgement slip received under condition (a) shall be deemed to be his order of assessment of the year to which the assessment relates.](2)The Assistant Excise and Taxation Commissioner, incharge of the district may by order direct that the appropriate Assessing Authority shall not proceed to assess a particular dealer under this rule if he comes to the conclusion that the dealer has indulged in fraud, misrepresentation or mal-practice.

34. Recording of dealer's evidence :-

The Assessing Authority may depute an inspector, who has been authorised in this behalf, to record the dealer's objection and to record any evidence brought in support thereof.

35. Maintenance of details of cases instituted under rule 33 :-

Every Assessing Authority shall maintain a register in Form ST-XV in which he shall enter the details of each case instituted under rule 33.

36. No fees payable in cases of objections raised by dealers :-

A dealer, who has been served with a notice under rule 33, may prefer an objection in writing personally or through an agent, no fee shall be payable in respect of any such objection.

37. Procedure of assessment of tax, penalty and interest on objection :-

After considering any objection made by the dealer and any evidence produced in support thereof, the Assessing Authority after giving the dealer an opportunity of being heard, shall assess the amount of tax [and interest] [The words 'and interest' in Rule 37 inserted by GSR 35/P.A.46/48/S.27/Amd(29)/79 dated 21.3.1979.], if any, and impose penalty if any to be paid by the dealer.

38. [Assessing authority and their jurisdiction :- [Rule 38 substituted by GSR 106/P.A.46/48/S.27/Amd(26)/78 dated 6.10.1978.]

An Assistant Excise and Taxation Commissioner incharge of a District and Excise and Taxation Officer appointed in a district shall exercise the powers of Assessing Authority in relation to all dealers within his territorial jurisdiction.][Power To Transfer Cases

39. [Transfer of cases by A.E.T.C. :- [Rule 39 substituted by GSR 106/P.A.46/48/S.27/Amd(26)/78 dated 6.10.1978.]

The Assistant Excise and Taxation Commissioner incharge of district may, suo-moto or on application made to him in this behalf by order in writing, transfer any case from the file of an Excise and Taxation Officer serving in his district to his own file and vice versa or to the file of another Excise and Taxation Officer serving in his district.]

39A. [Transfer of cases by D.E.T.C. [Rule 39A substituted by GSR 106/P.A.46/48/S.27/Amd(26)/78 dated 6.10.1978.]

:- The Deputy Excise and Taxation Commissioner incharge of the Division may, suo-moto or on an application made to him in this behalf by order in writing, transfer any case from one Assessing Authority to another within the limits of his jurisdiction :Provided that where an application for such transfer lies to the Assistant Excise and Taxation Commissioner incharge of the district under rule 39, no application under this rule shall lie unless the former application has been rejected by the Assistant Excise and Taxation Commissioner incharge of the district.]

39B. Transfer of appeal from D.E.T.C. to another by Commissioner or Joint Commissioner :.

- The Commissioner or Joint Excise and Taxation Commissioner may, suo-moto or on an application made to him in this behalf, by order in writing, transfer any appeal from one Deputy Excise and Taxation Commissioner to another.

39C. Powers of Commissioner to transfer cases :.

(1)The Commissioner may, after giving the dealer a reasonable opportunity of being heard, wherever it is possible to do so, and after recording his reasons for doing so, transfer any case from an Assessing Authority to any other Assessing Authority subject to the pecuniary jurisdiction prescribed in this behalf :Provided that in case of transfer from an Assessing Authority to any other Assessing Authority in the same district, no such opportunity shall be required to be given.(2)The transfer of any case under sub-rule (1) may be made at any stage of the proceedings and shall not render necessary the re-issue of any notice already issued by the Assessing Authority from whom the case is transferred.Payment of Tax and Other Dues

40. Dealer's liabilities :.

(1)A dealer and his partner or partners shall be jointly and severally responsible for payment of the tax, [interest] [Word 'interest' in R. 40 (1) inserted by GSR 35/P.A.46/48/S.27/Amd(29) dated 21.3.1979 w.e.f. 22.3.1979.], penalty or any amount due under the Act or these rules.(2)Every dealer liable to pay tax under the Act, shall pay the tax quarterly unless directed otherwise by the appropriate Assessing Authority.(3)The tax due for any quarter shall be paid before furnishing the

return in Form ST VIII for that quarter:[Provided that in case of a dealer whose gross turnover does not exceed two lac rupees the tax due for any assessment year shall be paid quarterly on the basis of the entries in his account books and before furnishing the return in Form ST VIII in pink colour for that year] [Proviso to Rule 40 added by GSR 16/P.A.46/48/S.27/Amd(45)/84 dated 6.2.1984.].Compounding of Tax In Certain Cases

40A. [Compounding of tax in certain cases [Rule 40A inserted by GSR 48/P.A.46/48/S.27/Amd(43) dated 6.5.1983.]

:- (1) Notwithstanding anything contained in these rules, where gross turnover of a registered dealer in any year does not exceed two lac rupees and the tax paid by him for that year exceeds the amount of tax assessed under section 11 for the immediate preceding year; or the amount accepted by way of composition in lieu of tax for the immediate preceding year, as the case may be, by not less than fifteen per cent, then on the request of such a dealer made within a period of two months from the close of that year, the Commissioner may, without prejudice to the generality of his power to compound the tax under sub-section (2) of section 10 accept by way of composition the amount paid by the dealer in lieu of amount of tax that would have been assessed as tax payable for that year subject to the following conditions :-(i)the returns filed by such a dealer in respect of his gross turnover are correct and complete in every respect;(ii)no penalty has been imposed on such a dealer under the Act for the evasion of tax during that year or no proceedings for evasion of tax during that year are pending before any authority against such a dealer; and(iii)the claims of deductions from gross turnover made by such a dealer in relation to any transaction during that year are not found to be ingenuine.Explanation. - For determining whether the tax paid by a dealer for any year exceeds the amount of tax assessed under section 11 for the immediate preceding year or the amount accepted by way of composition thereof tax for the immediate preceding year, as the case may be, by not less than fifteen per cent, the amount, if any, accountable to an increase in the rate of tax shall be ignored.(2)On the receipt of an application from the dealer for compounding of tax under sub-rule (1) the Commissioner shall call for the returns filed by such dealer in respect of his gross turnover for that year and all other relevant documents for scrutiny and any deficiency or discrepancy noticed by him shall be pointed out to the dealer by means of a check-slip within a period of three months from the date of receipt of the said application requiring him to rectify the deficiency or discrepancy so pointed out within a period of one month from the receipt of check-slip by him.(3)Where the registered dealer fails to comply with the requirements of check-slip issued under sub-rule (2) or the Commissioner is otherwise not satisfied, he shall after affording an opportunity of being heard to such a dealer return the case to the assessing authority for making assessment under sub-section (2) of section 11 of the Act.]

41. Payment of tax, penalty, interest and registration fees - Procedure .:

(1)Any amount payable by a dealer in respect of tax, interest, penalty, composition money, registration fee or any other liabilities shall be paid into the appropriate Government Treasury. No payment of any such amount shall be accepted at the District Excise and Taxation Office except by crossed cheque or bank draft in favour of the appropriate Assessing Authority at places where the treasury business is conducted by the State Bank of Patiala due regard being had to the provision of

note 4 under rule 25 of the subsidiary rules.[-] [Proviso omitted vide Punjab Government Gazette Legislative Supplement part III Dated 26-8-1997.] Provided that where a cheque tendered by a dealer has once been dishonoured for want of funds in his account or for any other deficiency on the part of the dealer, cheques from such a dealer for the payment of tax, penalty, composition money, or any other liability shall not be accepted; and in such cases payment shall be accepted only in cash in accordance with the provisions of sub-rules (2) and (3) or in the form of a draft drawn on a local Scheduled Bank.(2)[All payment made under section 10 of the Act shall be made in Challan Form ST XI, which will be available free of charge at the District Excise and Taxation Offices] [Substituted by Notification 3rd January, 1991 effective from 1st April, 1991. Before substitution this sub-rule read as under : 'All payments made under the Act excepting voluntary payment under section 10 shall be in challan form ST XI. The voluntary deposits of tax by the dealer under section 10 of the Act shall].(3) Challan shall be filled up in quadruplicate. One copy of the challan shall be retained by the treasury, one copy sent by the Treasury Officer to the District Excise and Taxation Office and the other copies shall be returned to the dealer, duly signed, in proof of payment.(4) Where the amount payable by a dealer is paid into the branch of the State Bank of Patiala, the Manager thereof shall return to the dealer, duly signed in proof of payment, parts 'C' and 'D' of the challan form and forward parts 'A' and 'B' of the challan form alongwith a detailed list of deposits and the amount of deposits received by the Manager to the Treasury Officer of the district in which the branch is situated on the first day of the month next following.(5) The Treasury Officer of the district shall retain part 'A' of the challan form and forward part 'B' thereof to the District Excise and Taxation Officer.

42. Maintenance of register of payment of tax and penalty :-

There shall be maintained in the Excise and Taxation Office of each district a Daily Collection Register in Form ST XII in which shall be recorded the particulars of every challan received in proof of payment of tax or penalty or any other amount due under the Act as made by a dealer.

43. Maintenance of demand and collection register :.

- Every Assessing Authority shall maintain a Demand and Collection Register in Form ST XIII showing the payment of sales tax, penalty, composition money and other fees by dealers in his jurisdiction.

44. Statements by Treasury Officer regarding crediting amount into the Treasury :.

- Every Treasury Officer shall send to the District Excise and Taxation Office within the first week of each month a statement of the amounts credited in the treasury under the Act and these rules during preceding month.

45. Notice regarding payment of amount :-

(1) If any sum is payable by the dealer under rule 37, the appropriate Assessing Authority shall serve a notice in Form ST XVI upon him specifying the date, not less than [fifteen days and not more than thirty days from the date] [Words in Rule 45(1) Substituted for 'thirty days after' by GSR 35/P.A.46/48/S.27/Amd(29)/79 dated 21.3.1979.] of service of the notice, on or before which payment shall be made and he shall also fix a date, on or before which the dealer shall furnish the receipt challan in proof of such payment. (2) When the challan is produced the appropriate Assessing Authority shall make the necessary entry in the personal file of the dealer.

46.

(Omitted) 47. (Omitted) Refund of Excess Tax Paid

48. [Refund application to be in form ST. XVIII B. [Substituted by GSR 35/P.A.46/48/S.27/Amd(29)/79 dated 21.3.1979.]

:- (1) An application for refund of any amount admissible under section 12 shall be made to the appropriate Assessing Authority and shall contain the grounds on which the refund is claimed. (2) Where the refund of tax is claimed in respect of any declared goods, sale or purchase of which has been subjected to tax under the Act prior to the sale of such goods in the course of inter-State trade or commerce and in respect of which tax under the Central Sales Tax Act, 1956 has been paid the dealer who effected the inter-State sale of such goods shall make an application for refund in form ST XVII-B and append thereto the following documents namely :- (i) certificate in form ST XVII-C in respect of each transaction from the registered dealer who paid tax under the Act on an earlier transaction of sale or purchase of the same goods; (ii) a copy of the return in Form ST VIII for the period during which the deduction under sub-section (2) of section 5 was claimed by him; (iii) a copy of the Central Sales Tax return in form 1 for the said period; (iv) such other documents or evidence as the assessing authority may require for his satisfaction that the tax leviable on such goods under the Act has been paid and goods in respect of which the refund is claimed were subsequently sold in the course of inter-State trade or commerce and charged to tax and the tax levied under the Central Sales tax Act 1956, has been paid. (3) Where the dealer is unable to identify the goods purchased with the goods resold, it shall be presumed that the goods purchased have been resold in the chronological order in which they were acquired.]

49. [Procedure for determination of refund [Rule 49 substituted by GSR 35/P.A.46/48/S.27/Amd(29)/79 dated 21.3.1979.]

:- (1) When the assessing authority is satisfied after such scrutiny of accounts and such enquiries as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall - (i) record an order sanctioning the refund if the amount to be refunded does not exceed two thousand rupees; and (ii) submit the record of the case together with its recommendations to the officer-in-charge of the district for orders if the amount to be refunded

exceeds two thousand rupees.(2)When an order for the refund of any amount has been made, the officer incharge of the district -(i)shall, if the dealer desires payment in cash issue to him a Refund Payment Order in form ST XVII-A for such amount as may remain after adjusting the amount to be refunded towards the recovery of any amount due from the dealer for which a notice has already been issued to the dealer;(ii)if the dealer desires payment by adjustment against any amount subsequently payable by him, the officer incharge of the district or the appropriate assessing authority shall issue a Refund Adjustment Order in form ST XVII authorising the dealer to deduct the sum to be refunded from the amount payable by him in respect of the period for which a return is to be filed subsequent to the issue of such refund adjustment order or from any amount determined to be payable by him subsequently. After allowing adjustment, the officer incharge of the district or the assessing authority, as the case may be, shall cause a refund adjustment order to be cancelled.]

49A. Refund under sub-section (3) of section 21-A.

- Where the refund of any amount becomes due as a result of an order passed under sub-section (1) or sub-section (2) of section 21-A, the Commissioner shall record an order sanctioning the refund where upon the amount due to the dealer shall be refunded to him in the manner laid down in rule 49.

50. [Delayed refund - Procedure :. [Rule 50 substituted by GSR 35/P.A. 46/48/S.27/Amd(29)79 dated 21.3.1979.]

- Where a Refund Payment Order or a Refund Adjustment Order is issued under rule 49, the authority issuing such order shall simultaneously record an order sanctioning the interest payable, if any, under sub-section (3) of section 12 on such refunds specifying therein, the amount of refund the payment of which was delayed, the period of delay for which such interest is payable and the amount of interest payable by the State Government and shall communicate the same to the dealer to whom the interest is payable and also to the Commissioner stating briefly the reasons for the delay in allowing the refund. Where an order for the payment of interest on delayed refund under this rule has been made, the sanctioning authority shall issue to the dealer Interest Payment Order in form ST XVII-D.]