

# **The Punjab Textiles and Sugar (Existing Stocks) Purchase Tax and Miscellaneous Provisions Rules, 1957**

PUNJAB

India

## **The Punjab Textiles and Sugar (Existing Stocks) Purchase Tax and Miscellaneous Provisions Rules, 1957**

### **Rule**

### **THE-PUNJAB-TEXTILES-AND-SUGAR-EXISTING-STOCKS-PURCHASE of 1957**

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The Punjab Textiles and Sugar (Existing Stocks) Purchase Tax and Miscellaneous Provisions Rules, 1957 Published vide Punjab Government Notification No 6222-E&T-57/4-50 dated 12-12-1957

### **1. Short title.**

- These rules may be called the Punjab Textiles and Sugar (Existing Stocks) Purchase Tax and Miscellaneous Provisions Rules, 1957.

### **2. Definitions.**

- In these rules, unless the context otherwise requires -(a)"agent" means a person authorized by a dealer in writing to appear on his behalf before an assessing authority, an appellate authority, a revisional authority or any other officer appointed by the State Government to administer the Punjab Textiles and Sugar (Existing Stocks) Purchase Tax and Miscellaneous Provisions Ordinance, 1957, 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 the Indian Dominion ; or(iv)a person who has been enrolled as a registered accountant in the Register of Accountants maintained by the Central Government under the Auditor's 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)"Deputy Excise and Taxation Commissioner" means the person appointed by that designation by the State Government;(c)"Form" means a form appended to these rules ;(d)"section" means a section of the Punjab Textiles and Sugar (Existing Stocks) Purchase Tax and Miscellaneous Provisions Ordinance, 1957.

### **3. Form and manner of return under section 4.**

(1)The return of chargeable goods under section 4 shall be in Form P.T. 'A'.(2)The return shall be furnished to the assessing authority concerned either in manuscript or in a typed form.

### **4. Head of account for crediting tax.**

- The amount of tax shall be credited under the head of account XIII - Other Taxes and Duties - Receipts from the Punjab General Sales Tax Act, 1948."

### **5. Assessment of tax.**

(1)When it appears to the assessing authority to be necessary to make an assessment under section 6 in respect of dealer, he shall serve a notice in Form P.t. 'B' upon him -(a)calling upon him to produce his books of account 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 in respect of which assessment is proposed.and he shall fix a date, not less than 10 days after the date of the service of the notice, for producing such accounts and documents and for considering any objection which the dealer may prefer.(2)The assessing authority may depute any of his subordinates, not below the rank of a Taxation Sub-Inspector, who has been authorized in this behalf, to hear the dealer's objection and to record any evidence produced in support thereof.(3)A dealer, who has been served with a notice under this rule, may prefer an objection in writing personally or through an agent. No fee shall be payable in respect of any such objection.(4)After considering any objection made by the dealer and any evidence produced in support thereof, the assessing authority shall after giving the dealer an opportunity of being heard ; assess the amount of tax due from him.

### **6. Notice of re-assessment or under-assessment of tax.**

(1)For purposes of re-assessment of tax under section 8, the assessing authority may send a notice to the dealer in Form P.T. 'C' and may, after hearing him and making such enquiry as he considers necessary ; proceed to re-assess the tax payable on the purchase of chargeable goods which has been under assessed or has escaped assessment.(2)An assessing authority may at any time within one year from the date of the order passed by him rectify any clerical or arithmetical mistake apparent from the record :Provided that no such rectification, which has the effect of enhancing the assessment, shall be made unless the authority has given a notice to the dealer concerned of his intention to do so and has allowed him a reasonable opportunity of being heard.(3)Where the rectification has the effect of reducing the assessment the authority shall order refund of the amount

which may be due to the dealer.

## 7. Refund of excess tax paid.

(1)An application by a dealer for refund of excess tax paid shall be made to the assessing authority and shall clearly and briefly specify the grounds on which the refund is claimed.(2)When the assessing authority is satisfied that a refund is due, he shall, except as provided in sub-rule (3), record an order sanctioning the refund and communicate the order to the applicant.(3)If the amount to be refunded exceeds Rs. 500, the assessing authority shall submit the application, together with his opinion thereon, to the Deputy Excise and Taxation Commission, for orders.(4)When an order for refund has been passed under this rule, the assessing authority shall issue a refund voucher and make it over to the dealer for encashment at the appropriate Government treasury.(5)The assessing authority shall enter in a register in Form P.T. 'D' particulars of all applications for refund and of the orders passed thereon. Form P.T. 'A' Return of the Purchase of Chargeable Goods[See rule 3(1)](1)Name of dealer

\_\_\_\_\_(2)Address of dealer  
\_\_\_\_\_(3)Number of dealer's registration  
certificate under the Punjab General Sales Tax, Act, 1948  
\_\_\_\_\_(4)name of district of registration.

Description of goods    Quantity    Purchase value

DeclarationI hereby declare that the facts stated in this return are true and complete to the best of my knowledge and belief.-----Signature of dealerPlace and

date\_\_\_\_\_Form P.T. 'B'Notice[See rule 5(1)]Office of the Assessing  
Authority,\_\_\_\_\_District.To\_\_\_\_\_

Whereas -(a)You, a dealer registered under  
\_\_\_\_\_Certificate No. \_\_\_\_\_ under the Punjab general  
Sales Tax Act, 1948, of \_\_\_\_\_ District have not furnished a return of the  
purchase of chargeable goods by the due date :(b)I am not satisfied that the return submitted by you  
is correct and complete :And it appears to be necessary to make an assessment under section 6 of  
the Punjab Textiles and sugar (Existing Stocks) Purchase Tax and Miscellaneous Provisions  
Ordinance, 1957 ;You are hereby directed to attend in person or by an agent at (place) \_\_\_\_\_  
on (date)\_\_\_\_\_ at (time)\_\_\_\_\_ and there to produce or cause  
to be produced, at the said time and place the accounts and documents specified below for the  
purposes of such assessment together with any objection which you may wish to prefer and any  
evidence you may wish to adduce in support thereof. In the event of your failure to comply with this  
notice, I shall proceed to assess you to the best of my judgment without any further notice to you.

Signature \_\_\_\_\_

(Seal of Assessing Authority)    Assessing Authority

Date\_\_\_\_\_District.

(Give particulars of accounts and documents required.)Form P.T.'C'Notice of Re-Assessment or  
Escaped Assessment[See rule 6(1)]Office of the Assessing

Authority \_\_\_\_\_ District.No. \_\_\_\_\_,  
 date \_\_\_\_\_ To \_\_\_\_\_ Whereas, in consequence of  
 definite information which has come into my possession, I have reason to believe that your purchase  
 of chargeable goods, assessable to tax, has been under-assessed or has escaped assessment of tax.I,  
 therefore, propose to re-assess the said purchase that has been under- assessed or escaped  
 assessment of tax.I, therefore, require you to show cause within ..... days of the service of this  
 notice on you why the contemplated action should not be taken in your  
 case.Signature \_\_\_\_\_ Assessing Authority(Seal of Assessing  
 Authority) \_\_\_\_\_ District.Form P.T.'D'Register of applications for refund of tax[See  
 rule 7(5)]  
 Year \_\_\_\_\_ District.

Serial No.	Name and address of the applicant	Registration Certificate No. under the Punjab General SalesTax Act, 1948.	Date of application for refund	Date of order of assessment or where an appeal/revision waspreferred, the date of passing of order by theAppellate/Revisional Authority	Amount of refund applied for
Amount of any ordered to be refunded	Name and designation of the officer allowing the refund	No. and date of issue of refund voucher	Signature of the officer issuing order	Date of encashment	Remarks