

**GOVERNMENT OF PUNJAB  
DEPARTMENT OF EXCISE AND TAXATION**

**Notification**

**The 16<sup>th</sup> April, 2008**

No. S.O. 28/P.A.8/2005/S.8/2008.- Whereas the Governor of Punjab is satisfied that it is expedient so to do in the public interest;

Now, therefore, in exercise of the powers conferred by Section 8A of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), the Governor of Punjab is pleased to direct that a Brick Kiln Owner in the State of Punjab, may, at his option pay lump sum tax in lieu of tax payable under the aforesaid Act at the rate specified in the Table below, subject to the conditions hereinafter specified, namely:-

<b>Sr. No.</b>	<b>Capacity of kiln</b>	<b>Category</b>	<b>Lump sum tax payable in lieu of tax</b>
1.	Brick-kiln of capacity of more than 33 number of Ghoris	+A	Rs. 2,24,000/- plus Rs. 7800/- per additional Ghoris above 33 Ghoris
2.	Brick-kiln of capacity of 28 to 33 number of Ghoris	A	Rs. 2,24,000/-
3.	Brick-kiln of capacity of 22 to 27 number of Ghoris	B	Rs. 1,75,000/-
4.	Brick-kiln of capacity of below 22 number of Ghoris	C	Rs. 1,40,000/-
5.	Brick-kiln not fired during the year ending 31 <sup>st</sup> March in which stock in and outside the kiln as on 1 <sup>st</sup> April last does not exceed five lakhs bricks of all categories.	D	Rs. 35,000/-

(Note:- If a kiln is designed to be fired at two places, the rate of lump sum payable by the owner of such kiln shall be double of the aforesaid rates)

**Explanation-** Ghoris is vertical column of Bricks of width equaling the length of a brick separated from the next similar vertical column by a distance of about 4" to 5" and "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 over its full width.

(1) Lump sum tax payable in lieu of tax, for all categories shall be revised every financial year (starting from April, 2009) with 8% increase, to be calculated on the amount of lump sum tax paid in the previous year.

(2) A brick kiln owner may at any time exercise his option to pay lump sum tax in lieu of tax in the following Form:

**Application Form for payment of lump-sum tax**

I ..... (name), aged..... (years), son of Shri..... resident of village / town ..... District..... Proprietor/Partner/Manager/Managing Director of M/s ..... holding TIN ..... Owner of brick kiln situated at ..... (Place), District ..... do hereby opt to pay lump sum in lieu of tax payable under the Act with effect from the beginning of the quarter starting from..... and declare that I, fall in category ..... as specified in column number ..... of the Table ..... as the brick kiln is of the capacity of ..... number of ghoris).

Place.....

Signature of brick kiln owner

Date.....

and hand over the same to the Designated Officer. The option exercised in this manner, subject to the correctness of the information furnished, shall be accepted and the lump sum shall be payable for the whole of the month in which the application is made.

(3) The brick kiln owner exercising the option in the manner specified in the preceding Paras shall have to do so in respect of all the brick kilns operated by him.

(4) A Brick kiln owner liable to pay lump sum tax shall not be authorized to make purchase of goods at lower rate of tax under section 8 but he may make purchase of goods on the authority of declaration (s) in Central Form C, which he shall disclose use of, at the time of applying for issue of declaration forms.

(5) The Commissioner or any person appointed to assist him under sub- section (1) of section 3 may inspect brick kiln (s) of an owner liable to pay lump sum for the purchase of verification of capacity of the kiln, its status,

whether being worked, fired or closed and the stock of bricks at the kiln site in case it is closed.

(6) (a) In case a brick kiln is intended to be closed for the next whole year beginning 1<sup>st</sup> April, the owner thereof who is liable to pay lump sum tax shall inform the Designated Officer in writing at least ten days before the closure but not after 1<sup>st</sup> April and declare the stock of bricks at the kiln. The brick kiln shall be placed in category D from the next year beginning 1<sup>st</sup> April only if the opening stock of all types of bricks at the kiln on that day does not exceed five lakh bricks and the kiln is not fired throughout that year.

(b) In case of failure to furnish information about closure of a kiln in the manner in clause (a), it shall be presumed that the kiln has been functioning normally.

(7) Notwithstanding the operation of a brick kiln for a part of the years, the owner thereof shall be liable to make payment of lump sum tax for the whole year except that an owner who opts for payment of lump sum tax for the first time shall be liable to pay lump sum tax from the beginning of the month in which he exercises his option and for the period before exercising the option for the first time, he shall be liable to pay tax under the provisions of law.

(8) The Brick kiln owner shall make the payment of lump sum tax in twelve equal monthly installments, each installment payable by the 30<sup>th</sup> day of the month, if the amount is paid in cash and by the 20<sup>th</sup> day of the month, if the month is paid through crossed cheque or bank draft.”

**S.S. BRAR,**  
Financial Commissioner, Taxation and  
Secretary to Government of Punjab,  
Department of Excise and Taxation.

**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION II BRANCH)**

**Notification**

**The 16<sup>th</sup>, April, 2008**

No. G.S.R.31/P.A.8/2005/S.70,Amd.2008.—In exercise of the powers conferred by section( 1) of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, further to amend the Punjab Value Added Tax Rules, 2005, namely;-

**RULES**

1. (1) These rules may be called the Punjab Value Added Tax (Second Amendment) Rules, 2008.

(2) They shall come into force with immediate effect.

2. In the Punjab Value Added Tax Rules, 2005 (hereinafter to as the said rules), after rule 17, the following rule shall be inserted, namely:-

**“17-A. Application Form for opting out of lump sum tax.-** Any person may opt out of lump sum payment of tax in From VAT-6A.”.

3. In the said rules, after, Form VAT-6, the following Form shall be inserted, namely:-

**“FORM VAT-6A**

**Application Form for opting out of payment of lump-sum tax**

(See rule 17-A)

I.....(name), aged.....(years), Son of Shri..... resident of Village/Town..... District.....  
..... Proprietor/Partner/Manager/Managing Director of M/S.....  
holding TIN.....Owner of .....(Name of the Business) situated at ..... (Place), District..... do hereby opt out of payment of lump sum tax and shall start paying tax on ad valorem basis with effect from the beginning of the quarter starting from.....

Place.....

Signature of Owner of Business”.

Date.....

**S.S.BRAR,**  
Financial Commissioner, Taxation and  
Secretary to Government of Punjab,  
Department of Excise and Taxation.