

## PART-I

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

### Notification

The 2<sup>nd</sup> November, 2011

**No. 38-Leg./2011-** The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 20<sup>th</sup> October, 2011, is hereby published for general information:-

### THE PUNJAB TAX ON ENTRY OF GOODS INTO LOCAL AREAS (AMENDMENT) ACT, 2011

**(ACT No. 25 of 2011)**

AN

ACT

*further to amend the Punjab Tax on Entry of Goods into Local Area Act, 2000.*

Be it enacted by the Legislature of the State of Punjab in the Sixty-second Year of the Republic of India, as follows:-

1 (1) This Act may be called the Punjab Tax on Entry of Goods in to Local Areas (Amendment) Act, 2011.

Short title and commencement.

(2) It shall be deemed to have come into force on and with effect from the 21<sup>st</sup> day of November, 2007.

2. In the Punjab Tax on Entry of goods into Local Areas Act, 2000 (hereinafter referred to as the principal Act), for the words 'scheduled goods' wherever occurring, the word 'goods' shall be substituted.

Amendment of Punjab Act 9 of 2000

3. In the principal Act, in section 2, in sub-section (2) :-

(a) after clause (d), the following clause shall be added, namely:-  
"(dd) 'goods' means the goods notified for the purpose of entry tax under this Act;" and

Amendment in section 2 of Punjab Act 9 of 2000

(b) Clause (k) shall be omitted.

Substitution of  
section 3-A of  
Punjab Act 9 of  
2000.

4. In the Principal Act, for section 3-A, the following section shall be substituted, namely:-

"3-A Notwithstanding anything contained in sub-sections (1),  
*Levy of tax on* (2) and (3) of section 3, there shall be levied a tax  
*certain goods* under this act on entry of goods into local areas at  
such rates, as may be specified from time to time by  
the State Government by notification in the Official Gazette, even if the  
tax is payable on those goods under the Punjab Value Added Tax Act,  
2005 or the Central Sales Tax Act, 1956 and in respect of those goods,  
the provisions of sub-section (5) of section 3, shall not apply. Such tax  
shall be payable and paid by the dealer in the manner as may be  
prescribed:

Provided that the State Government may, exempt any  
class of goods or persons from the payment of tax under  
this Act, subject to such conditions, as may be prescribed".

Amendment in  
section 4 of  
Punjab Act 9 of  
2000.

5. In the principal Act, in section- 4,-

(a) in sub-section (1), for the words "fails to pay the tax",  
the words "fails to pay the tax and penalty" shall be  
substituted;

(b) for sub-section (2), the following sub-section shall be  
substituted, namely:-

"(2) If the Officer referred to in sub-section  
(1), is satisfied that the person carrying the goods  
wilfully failed to pay the tax, he may after giving the  
person a reasonable opportunity of being heard,  
direct him to pay by way of penalty in addition to the  
tax payable, a sum to be calculated at the rate of  
fifty per cent of the value of such goods.",

(c) in sub-section (3), for the words "tax or penalty", the  
words "tax and penalty", shall be substituted ; and

(d) for sub-section (4), the following sub-section shall be  
substituted, namely :-

"(4) If the amount of tax and penalty or of both, as  
the case may be, referred to in sub-section (3), is not  
paid by the importer within a period of sixty days  
from the date of the order levying tax and penalty,  
the officer concerned shall have the power to sell the  
goods by public auction in the prescribed manner.  
The remainder amount, if any, left after the recovery  
of tax or penalty or both, as the case may be, and  
after deducting the expenses on auction, shall be  
refundable to the persons concerned."

**GOBINDER SINGH,**  
Secretary to Government of Punjab,  
Department of Legal and Legislative Affairs.