

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

Notification

The 6th August, 2008

No. S.O. 56/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), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to direct that a Dhaba Owner in the State of Punjab, shall, at his option pay lumpsum tax in lieu of tax payable under the aforesaid Act, at the rates specified in the Table given below subject to the conditions hereinafter specified, namely:-

Sr. No.	Slab of lumpsum tax on Turnover basis in rupees	Lump sum tax
1.	5 lac and above but less than 15 lacs	Rs. 10,000
2.	15 lac and above but less than 30 lacs	Rs. 22,500
3.	30 lac and above but less than 50 lacs	Rs. 40,000
4.	50 lac and above but less than 1.00 crore	Rs. 75,000
5.	1 crore and above but less than 1.5 crore	Rs. 1,25,000
6.	1.5 crore and above but less than 2 crore	Rs. 1,75,000
7.	Above 2 crore	Actual

(1) A Dhaba 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 Dhaba situated at (Place), District do hereby opt to pay lump sum tax in lieu of tax payable under the Act with effect from the beginning of the quarter starting from.....

Place.....

Signature of Dhaba 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.

(2) The persons opting for lump sum tax shall purchase the goods from within the State on payment of VAT, Wherever applicable.

(3)(a) In case of Dhaba is intended to be closed for the next whole year beginning 1st 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 1st April.

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

(4) Notwithstanding the operation of a Dhaba for a part of the year, 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 usual provisions of the Act.

(5) The Dhaba owner shall make the payment of lump sum tax in twelve equal monthly installments, each installment payable by the 30th day of the month except in the month of February on 28th or 29th day of the month, as the case may be, if the amount is paid in cash, and by the 20th day of month, if the amount is paid through crossed cheque or bank draft.

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

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