

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

**Notification**

The 29<sup>th</sup> June, 2016

**APNA TAX SCHEME**

No.2/49/2016 ET.II (7)/

13859

Chandigarh, dated the: 29-06-2016

**A. Objective of the Scheme**

Section 45 of Punjab Value Added Tax Act, 2005 says that every taxable person who sells the goods for value exceeding Rs. 100 shall issue the invoice/bill. But, it has been observed that in many cases, the dealers either do not issue bills or if they do so they do not record them in their account books with an intent to evade tax on sales. There are many instances where the bills are issued electronically first and then they are deleted from the computer systems. Some dealers are maintaining parallel bill books also. Though many campaigns like Jago Grahak Jago have been organized nationally, yet consumers do not exercise their right to obtain invoices at the time of making purchases. These anomalies are resulting into revenue losses.

The main objectives of APNA TAX SCHEME are given below :-

1. To sensitize the public and spread awareness amongst the consumers/ customers, the trade and the industry circles and taxpayers and citizens about tax laws.
2. To inculcate a healthy tax culture where the taxpayers and the tax collectors discharge their obligations with a sense of responsibility.
3. To utilize mode of technology to promote taxpayer awareness.
4. To ensure that there is 100% tax compliance.
5. To encourage the dealers to issue bills.
6. To encourage and motivate the consumers to obtain bills from the dealers.

**B. Eligibility**

- (i) Any person having a bill/cash memo/retail invoice (sale to customers only) covering the purchases made in Punjab would be an eligible participant.
- (ii) The total minimum bill value acceptable will be Rs.100/- (excluding value of tax free goods and VAT).

- (iii) Purchases made against VAT invoice by taxable persons who purchase for re-sale or manufacturing will not be allowed to participate in the scheme.
- (iv) Sale bills of motor vehicles, petroleum products, petrol/ motor spirit & diesel, LPG, lump-sum dealers for example Dhabas, bakeries, brick kilns and plywood manufactures are not eligible for the draw.
- (v) Only original bills will be eligible for the draw.

**C. Modalities of the Scheme.**

- (i) The Scheme is consumer specific.
- (ii) Every customer, having retail bill/invoice against the purchases made by him, is eligible to participate in the lucky coupon draw.
- (iii) A customer, after getting the Bill/ Invoice against the purchases made by him, may upload the details of the Bill/ Invoice through mobile phone compatible application.
- (iv) A bonafide customer is required to submit the following details:
  - a. TIN of the dealer
  - b. Bill/Invoice Number
  - c. Amount of the Bill/Invoice
  - d. Date of Purchase
  - e. Name of the Customer
  - f. Mobile Number
- (v) Thereafter, the customer is required to upload the photo/scanned copy of the bill/invoice in which Registration Number (TIN) of the selling dealer, the name of item and rate and amount of tax charged is apparent.
- (vi) The bill is required to be uploaded before the end of the month (last date of the month) in which the purchase has been made.
- (vii) The scheme shall initially be launched for a year and shall be subject to periodic review.
- (viii) The Scheme shall be applicable to only retail bills (sale to consumers).

**D. Prizes under the Scheme**

- (i) The number of awards per month shall be 10 or 1% of the number of entries received for the month whichever is higher i.e. if the number of entries is 50,000 then 500 prizes would be awarded and if the number of entries are 500 then 10 prizes would be awarded.
- (ii) The prize amount would be five times the taxable value of goods (i.e. total bill value excluding VAT and value of tax free goods) purchased in the bill

subject to maximum of Rs. 50,000/-. The value of exempted/tax free goods shall be deducted from the total bill value.

- (iii) One person shall be eligible for one prize only during a month and the higher of the prize amount would be awarded.
- (iv) If any uploaded bill results in detection of tax evasion, then the person who has uploaded such bill will be eligible for a prize amount five times the taxable value of goods (i.e. total bill value excluding VAT and value of tax free goods) purchased in such bill, subject to maximum of Rs. 1,00,000/- in addition to the prize, if any won by him under this scheme. 25% of the prize money shall be paid to him at the time of detection and remaining 75% shall be paid at the time of final recovery.

**E. Verification for Authenticity of Retail Invoice/Cash Memo/Bill**

A sample checking of the Retail Invoice/Cash Memo/Bill will be done by the concerned O/o Assistant Excise and Taxation Commissioners in the districts regarding the genuineness of the bills from the record of the dealer who has issued the bill.

**F. Draw of Lots**

- (i) A computerized draw of lots will be held on monthly basis on the 15<sup>th</sup> of the succeeding month, if the 15<sup>th</sup> happens to be a holiday then on the next subsequent working day. All the bills issued and received from 1<sup>st</sup> of the month to last day of the month shall be included in the draw to be held every month.
- (ii) A specific serial number/unique number will be allotted to each bill which is eligible for the draw.
- (iii) For holding the draw of lots, a software/module for the purpose will be prepared by the department.

**G. Constitution of Committee**

A committee for holding draw of lots is proposed to be constituted consisting of the following officers:-

- (i) Additional Excise and Taxation Commissioner-1 or  
any other Officer not below the rank of Additional  
Excise and Taxation Commissioner nominated  
by Excise and Taxation Commissioner, Punjab - Chairman
- (II) Deputy Controller of Finance and Accounts - Member

(III) Secretary or any other member of the Punjab Tax Bar Association nominated by the President of

Punjab Tax Bar Association

- Member

#### H. The Procedure

- (i) The draws will be held electronically in the presence of committee.
- (ii) After the draw of lots, the list of successful participants will be displayed at the website of the Department.
- (iii) A successful applicant will be required to submit original copy of the bill in the office of Assistant Excise and Taxation Commissioner in the concerned District and shall have to submit his Bank A/c Number and IFSC Code to claim the prize.
- (iv) A successful applicant will be required to submit self certified copy of any of the following documents as identity proof at the time of claiming the prize:-
  - (a) Bank / Kisan / Post Office current Pass Book with photograph.
  - (b) Aadhar Card.
  - (c) Passport.
  - (d) Driving License.
  - (e) Income Tax Assessment Order.
  - (f) Latest rent agreement.
  - (g) Latest Water / Telephone / Electricity / Gas Connection Bill for that address, either in the name of the applicant or that of his / her immediate relation like parents etc.
  - (h) Any post / letter / mail delivered through Indian Postal Department in the applicant's name at the address of ordinary residence.
  - (i) Pension document with photograph.
  - (j) Arms License.
  - (k) Service Identity Cards with photograph issued to employees by Central/State Government, PSUs/Public Limited Companies.
  - (l) Pan Card.
  - (m) Smart Card issued by RGI under NPR.
  - (n) MNREGA Job Card.
  - (o) Health Insurance Smart Card issued under the scheme of Ministry of Labour/Bhagat Puran Singh Sehat Bima Yojna.

- (v) The payments to the winners would be directly credited to the bank account.
- (vi) The department of Excise & Taxation reserves the right to withdraw the scheme at any time without assigning any reason.

**I. Funding of Awards**

The awards will be given out of ETTSA funds.

**J. Disputes Resolution**

In case of any dispute, the matter shall be referred to Excise & Taxation Commissioner. The decision of the Excise & Taxation Commissioner, Punjab shall be final.

Chandigarh, dated the  
24<sup>th</sup> June, 2016


D.P. Reddy  
Additional Chief Secretary (Taxation)  
Government of Punjab,  
Excise and Taxation Department.

Endst. No. 2/49/2016 ET.II (7)

13860-62  
Chandigarh, dated the 29-06-2016

A copy is forwarded for information and necessary action to the following:-

1. Accountant General, Punjab, Chandigarh.
2. Excise and Taxation Commissioner, Punjab, Patiala.
3. Controller, Printing and Stationery, Punjab, Mohali. He is requested to publish this Notification in the Punjab Government Gazette and to send 50 printed copies to this Department.

  
Special Secretary to Govt. of Punjab,  
Department of Excise and Taxation.

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