

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

Notification

The 12th, September. 2008

No. G.S.R.49/P.A.8/2005/S./70,Amd.(14)/2008.—In exercise of the powers conferred by section(1) of section 70 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 (Fourth Amendment) Rules, 2008.

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

2. In the Punjab Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), after rule 51, the following rule shall be added, namely:-

“51-A. Locking of Tax Identification Number (TIN)..-- If any person, who , is registered under section 21 of the Punjab Added Tax Act, 2005, fails to pay any tax, penalty or interest payable under the Act or fails to furnish a return or returns or annual statement by the prescribed date or has filed incomplete or incorrect return or has conducted huge transactions as per Information Collection Centre data available in the computer system but has not filed corresponding returns or no business at the declared place is being conducted or has failed to comply with the requirements of any notice issued by a designated officer, the Commissioner or the designated officer may lock his Tax Identification Number, without prejudice to other actions which may be taken against him under the Act or the Rules:

Section
26 and
51

Provided that a notice in Form VAT-58 shall be issued immediately after locking of the Tax Identification Number by the designated officer to the person, informing him about the action taken, alongwith the reasons thereof. The locked Tax Identification Number shall be reopened immediately after the compliance by the concerned person by furnishing evidence of the payment of the tax, interest and penalty or furnishing of overdue return or returns or annual statement,

as the case may be.

In all cases where the Tax Identification Number is locked or reopened or reopened the designated officer shall display the fact in the office notice board and also inform the Commissioner within twenty four hours.

Explanation---“Locking of Tax Identification Number (TIN)” means temporary stoppage of inter-state movement of goods of the concerned person for the purpose of verification or further legal action.”

3. In the said rules, after Form VAT-57, the following Form shall be added, namely:-

**“FORM VAT-58
[See Rule 51-A]
NOTICE OF LOCKING OF TAX IDENTIFICATION NUMBER**

Name of the person : Date:
Tax Identification Number :
Address :

It has been noticed that you have committed the following Offence(s) as per records available in this office: [Please, right mark, whichever is applicable in the appropriate box]:-

- (i) failed to file return for the tax period_____; or
- (ii) knowingly furnished incomplete or incorrect information in the return furnished for the tax period or the periods_____; or
- (iii) failed to pay tax, interest and penalty due under the Act for the period or period(s) _____; or
- (iv) failed to file the annual statement for the year_____;
or
- (v) have failed to file returns corresponding to the transactions conducted by you as per the information collection centre (ICC) data _____; or
- (vi) not concluding business at the declared place at_____ ;
or
- (vii) have failed to comply with the requirements of the notice issued on_____

Accordingly, your actions as referred to hereinbefore are prejudicial of the interest of revenue.

You are hereby informed that your Tax Identification Number has been locked. Please note that you are not entitled to move goods for interstate transactions till your compliance. However, you are given an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations. You are, therefore, directed to appear in person or through your authorized representative in the office of the undersigned at_____ A.M. / P.M. on _____ and produce such evidence, record or

documents. If your fail to appear to cause appearance on the date and time fixed and produce relevant evidence, records or documents, the Tax Identification Number shall not be reopened till compliance.

Designated Officer”

Place :

Date :

Office Seal :

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