

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

Notification

The 25th August, 2009

No. G.S.R. /P.A.8/2005/S.70, 92 and 93/Amd.(163)/2009- In exercise of the powers conferred by section 70 read with clause (b) of sub-section (3) of section 92 and clause (a) of section (2) of section 93 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 General Sales Tax Rules, 1949, namely :-

RULES

1. (1) These rules may be called the Punjab General Sales Tax (First Amendment) Rules, 2009.
- (2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab General Sales Tax Rules, 1949, for rule 33-B the following shall be substituted, namely :-

“33-B Deemed Assessment in certain cases :-

- (1) Notwithstanding anything contained in these rules, in the case of dealers except the following classes of dealers :-
 - (i) those who have withheld the payment of voluntary tax ;
 - (ii) those whose cases are sub-judice in Courts of law ;
 - (iii) those whose cases have been remanded ;
 - (iv) those who are availing sales tax incentives under the Punjab General Sales Tax (Determent and Exemption) Rules, 1991; and
 - (v) those who are involved in evasion of tax

The appropriate assessing authority shall assess the amount of tax due from such dealers in accordance with the provisions of section 11-E of the Act of Punjab General Sales Tax Rules, 1948.

- (a) they have filed all the quarterly or monthly returns, as the case may be as prescribed and have paid the tax as per returns prescribed these rules; and

- (b) they have filed deemed assessment in form ST-XXX-A, in respect of assessment upto the year 2001-02 duly filed in, within a period of 60 days from the date of publication of this notification in Official Gazette, directly to the appropriate assessing authority and has received an acknowledgement in this regard from the assessing authority.
- (2) The appropriate assessing authority shall verify that the dealer :-
- (i) opting for deemed assessment is eligible under these rules ;
- (ii) has correctly calculated and paid the tax under the Punjab General Sales Tax Act, 1948 and the rules made thereunder;
- (iii) has deposited a fee of Rupees 300/- per lakh of the gross turnover (inclusive of branch transfers, sale on consignment basis and turnover under section 4-B of the Punjab General Sales Tax Act, 1948 for the relevant assessment year, subject to a minimum fee of Rupees 1000/-.
- (3) The appropriate assessing authority, after perusal of the returns and form ST-XXX-A filed by the dealers, shall maintain a register of all such dealers as are found eligible for assessment under these rules.
- (4) After a list of the dealers considered eligible for deemed assessment has been prepared by the appropriate assessing authority and submitted to the Assistant Excise and Taxation Commissioner, Incharge of the district, the aforesaid Assistant Excise and Taxation Commissioner may, select cases upto five per cent out of that list on random basis, with a view to ascertain as to whether the list of such dealers has been made correctly or not in the remaining cases, the appropriate assessing authority shall pass an order that deemed assessment has been made in respect thereof under these rules.
- (5) In case the dealer does not receive any notice by the 31st March, 2010, the acknowledgement, if any, received by him under clause (b) of sub-rule (1), shall be deemed to be an order of deemed assessment for the year to which the acknowledgement pertains.

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