



# Punjab Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
**NOTIFICATION**

The 14th September, 2018

**No.G.S.R.71/P.A.11/2018/S.23/2018.**-In exercise of the powers conferred by section 23 of the Punjab State Development Tax Act, 2018 (Punjab Act No.11 of 2018), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to make the following rules for carrying out the purposes of the said Act, namely:

**RULES**

**1. Short title and commencement.**- (1) These rules may be called the Punjab State Development Tax Rules, 2018.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

**2. Definitions** .-In these rules, unless the context otherwise requires;

(a) "**Act**" means the Punjab State Development Tax Act, 2018 (Punjab Act No.11 of 2018);

(b) "**Form**" means a Form appended to these rules;

(c) "**place of work**" in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, calling or employment;

(d) "**section**" means a section of the Act; and

(e) "**treasury**" in respect of a person or an employer enrolled or registered within the jurisdiction of a designated officer, means the branch of a scheduled bank transacting business of the Government of Punjab or any Government Treasury or sub-treasury, as the case may be, located within the jurisdiction of the said officer.

**3. Grant of certificate of registration** .- (1) An application for obtaining a certificate of registration under sub-section (1) of section 6 shall be made in **Form PSDT-1**.

(2) An application for obtaining a certificate of enrolment under sub-section (2) of section 6 shall be made in **Form PSDT-2**.

(3) Where an employer or person has more than one place of work within the

State of Punjab, he shall make a single application in respect of all such places, declaring therein one of such places as the principal place of work and others as additional places of work for the purpose of these rules.

(4) An application for registration or enrolment shall be submitted in Form **PSDT-1 or PSDT-2**, as the case may be, either electronically or through an agency authorised by the Government.

(5) On receipt of application from the employer for registration, a temporary registration number shall be issued immediately either electronically or through an agency authorised by the Government.

(6) The authorized agency shall send the application for registration or enrolment, as the case may be, to the designated officer in whose jurisdiction the principal place of work is situated. In case, the application is filed electronically, it shall be forwarded to the login of the designated officer for processing.

(7) On receipt of an application for registration or enrolment, as the case may be, the designated officer shall, if satisfied that the application is in order and the necessary particulars have been furnished, grant permanent registration number in a certificate of registration or enrolment, as the case may be, in **Form PSDT-3** in respect of an application filed under sub-rule (1) and in **Form PSDT-4** in respect of an application filed under sub-rule (2).

(8) If the designated officer finds that the application is not in order or that all necessary particulars have not been furnished, he shall direct the applicant to furnish such additional information, as may be considered necessary. After considering the additional information, the designated officer shall grant a certificate of registration or enrolment in **Form PSDT-3 or PSDT-4**, as the case may be.

(9) If a person is simultaneously engaged in employment of more than one employer, such person shall furnish a certificate to each of his employer in **Form PSDT-5** to the effect that he shall get enrolled under the Act and pay the tax himself or the person shall choose any one employer for the purpose of payment of tax under the Act and furnish this information to other employers and the designated officer in **Form PSDT-5**.

Section 6

**4. Amendment of certificate of registration or enrolment.**-Where an employer or a person holding a certificate of registration or enrolment, as the case may be, granted under rule 3 desires it to be amended, he shall submit an application to the designated officer specifically stating the amendments desired with reasons thereof, together with the certificate of registration or enrolment,

as the case may be, and thereupon such officer shall, if satisfied with the reasons given therein, amend the certificate of registration or enrolment, as the case may be, accordingly.

Section 6 **5. Intimation regarding cessation of liability to pay tax.**-In the event of cessation of liability to pay tax because of closure of business or for any other reason, the employer or the person holding the certificate of registration or enrolment, as the case may be, shall send an intimation in writing to that effect to the designated officer within thirty days of the cessation of liability to pay tax.

Section 6 **6. Cancellation of certificate.**-On receipt of an intimation under rule 5, the certificate of registration or enrolment, as the case may be, granted under rule 3, may be cancelled by the designated officer after satisfying himself that the liability to pay tax of the employer or the person to whom such certificate was granted, has ceased.

Section 6 **7. Exhibition of certificate.**-The employer or the person holding a certificate of registration or enrolment, as the case may be, shall display conspicuously at his place of work, the certificate of registration or enrolment, as the case may be, or a copy thereof.

Section 6 **8. Issue of a duplicate copy of certificate.**-If a certificate of registration or enrolment, as the case may be, granted under these rules is lost, destroyed or defaced or becomes illegible, the holder of the certificate shall apply to the designated officer for grant of a duplicate copy of such certificate along with the proof of payment of fee of fifty rupees and thereupon, such officer shall, after such verification as he may consider necessary, issue to the holder of certificate, a copy of the original certificate after stamping thereon the words "Duplicate Copy".

Section 6 **9. Shifting of place of work.**- (1) If the holder of certificate of registration or enrolment, as the case may be, in one area, shifts his place of work to another area, he shall within fifteen days of such shifting, give notice thereof to the designated officer by whom the certificate was issued and shall, at the same time, send a copy of such notice to the designated officer exercising jurisdiction over the area to which the place of work is being or has been shifted.

(2) With effect from the commencement of the quarter immediately following the quarter in which the notice is given, the designated officer having jurisdiction over the area to which the place of work has been shifted, shall exercise all

powers and perform all functions pertaining to the determination and recovery of tax and matters ancillary thereto in respect of the sender of such notice.

Section 7

**10. Furnishing of returns and payment of tax by employer.**-(1) Every employer registered under the Act, shall furnish annual return in **Form PSDT-6** for the financial year on or before the thirtieth day of April of the following financial year.

(2) Every return to be furnished under sub-rule (1) shall be accompanied by receipted challans in token of the payment of tax made in accordance with the provisions of sub-rule (1) of rule 12.

Section 7

**11. Furnishing of return and payment of tax by persons.**- (1) Every enrolled person required to furnish return under sub-section (1) of Section 7, shall furnish annual return in **Form PSDT-7** to the designated officer along with a copy of challan as proof of payment of tax.

(2) An enrolled person who derives income from any profession, trade or calling other than agriculture at places located within the territorial jurisdiction of more than one designated officer, shall file the return under sub-rule (1) to the designated officer having jurisdiction over his principal place of work so declared by him under sub-rule (3) of rule 3.

Section 10

**12. Deduction of tax by employers from the salaries and wages.**-(1) Every employer, other than an officer of the Central Government or a State Government responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in clause (e) of Section 2, shall deduct every quarter from the salaries or wages payable to the employees, an amount specified in the Schedule.

(2) In the case of the employees of the Central Government or a State Government, the drawing and disbursing officer shall be responsible for the deduction of the amount of tax payable from the salaries or wages of the employees as defined in clause (e) of Section 2. The deduction shall be made every quarter from the salaries or wages payable to the employees and the amount of tax to be so deducted in each quarter, shall be equal to the amount specified in the Schedule.

(3) The drawing and disbursing officer in the case of employees, shall enclose a statement with the salaries or wages for the month of February showing deductions of the tax due for the period from March to February or part thereof or from the month in which the employees have become liable to pay the tax upto the month of February, as the case may be. In case any deduction in

respect of any employee has not been made, the salary or wage of such employee for the month of February shall not be drawn without deducting the amount of tax that remains to be deducted for the aforesaid period.

(4) The designated officer may, if he considers necessary, require any drawing and disbursing officer to furnish to him a statement relating to the payment of salaries or wages to the Government employees during any specific period. Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

Section 10

**13. Employer to keep account of deduction of tax from the salary of the employees.-** Every employer responsible to deduct and pay tax, shall maintain a register in which the amount of salary and wages paid to each of the employees in his employment and the amount deducted from the salary and wages of the employee on account of tax, shall be entered.

Section 10

**14. Method of payment.-** (1) Every employer and every person shall deposit the amount of tax, penalty or any other amount due from or imposed upon him direct into the treasury. No payment of any such amount, shall be accepted in the office of the designated officer or any other Authority appointed under the Act.

(2) Every payment under sub-rule (1), shall be made by challan in **Form PSDT-8** under the head 028-Other Taxes on Income and Expenditure B-Taxes on Professions, Trade, Callings and Employments. The challan shall be in quadruplicate.

Sections 6, 7 and 10

**15. Notice for giving reasonable opportunity.-** Notice for giving reasonable opportunity for not applying for registration/enrolment and providing false information under section 6, not filing the returns under section 7 and non-payment of tax under section 10 shall be issued by the designated officer in **Form PSDT-9**.

Sections 8, 9 and 15

**16. Notice under sections 8, 9 and 15.-**(1) The notice under sub-section (3) of section (8), shall be issued by the designated officer in **Form PSDT-10**.

(2) The notice under sub-section (4) of section 8, sub-section (3) of section 9 and section 15, shall be issued by the designated officer in **Form PSDT-11**.

Sections 8, 9 and 15

**17. Order of assessment/re-assessment.-**The order of assessment under sections 8 or 9 and the order of re-assessment under section 15, shall be passed in **Form PSDT-12**.

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Sections 8, 9, 11,  
12, 14 and 15

**18. Notice of demand.**-The notice of demand relating to any tax, interest or penalty payable in consequence of any order passed or in pursuance of any provision of the Act, shall be issued by the designated officer in **Form PSDT-13**.

Section 13

**19. Appeal.**- (1) An appeal under section 13 shall, –

- (a) be made in **Form PSDT-14**;
- (b) be presented to the appropriate Appellate Authority by the appellant in person or by his duly authorised agent or legal practitioner or be sent by registered post to such Authority;
- (c) contain a clear statement of the relevant facts and state precisely the relief prayed for;
- (d) be accompanied by an authenticated copy of the order against which appeal is being filed, as well as other relevant papers;
- (e) be duly signed and verified by the appellant; and
- (f) be accompanied by a treasury receipted challan as proof of having made the payment as per sub-section (4) of section 13.

(2) An appeal may be summarily rejected on any of the following grounds, namely:-

- (a) non-compliance of the provisions of section 13; and
- (b) non-compliance of any requirement of sub-rule (1).

(3) If the Appellate Authority does not reject the appeal summarily under sub-rule (2), it shall fix a date for hearing the appellant or his duly authorised agent.

(4) If on the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant does not appear before the said Authority either in person or through a person duly authorised by him, the said Authority may dismiss the appeal or may decide it ex-parte, as it may deem fit.

(5) A copy of the order passed in appeal shall be sent to the appellant and another copy shall be sent to the Authority who had passed the impugned order.

Sections 5, 6,7, 8,  
9, 10, 11, 12, 14,  
15, 16, 17, 19 and  
20

**20. Service of Notices.**- (1) Notices may be served by any of the following methods, namely :-

- (i) by delivering or tendering a copy of the notice to the addressee or any adult member of his family residing with him or to a person regularly employed by him; or

(ii) through e-mail; or

(iii) by post : Provided that if upon an attempt being made to serve any such notice by any of the above mentioned methods, the Authority under whose orders the notice was issued is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reason, notice cannot be served by any of the above mentioned methods, the said Authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the addressee's office or the building in which his office is located or where he ordinarily resides, or upon any conspicuous part of any place of profession, trade, calling or employment last notified by him and such service, shall be deemed to have been duly served on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to any of the persons referred to in clause (i) of sub-rule (1), he shall require the signature or thumb impression of the person to whom the copy is so delivered or tendered as an acknowledgment of service endorsed on the original notice.

(3) When a notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1), the serving officer shall return the original to the Authority which issued the notice with the report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and the address of the person, if any, by whom the addressee's office or building in which his office is or was located or his place of profession, trade, calling or employment or residence was identified and in whose presence the copy was affixed. The serving officer shall also state in his report how the signature or thumb impression of the person identifying the addressee's office or building in which his office is or was located or his place of profession, trade, calling or employment or residence was obtained.

(4) When service is made by post, the service shall be deemed to be effective if the notice has been properly addressed and sent by registered post acknowledgment due and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would have been delivered in the ordinary course of postal business.

(5) The Authority under whose orders the notice was issued shall, on being satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as it deems proper that the notice has been served



in accordance with the provisions of this rule, record the fact and make an order to that effect.

(6) If the Authority is not satisfied that the notice has been properly served, it may, after recording reasons to that effect, direct the issue of a fresh notice.

(7) If common e-portal is prepared at any stage, the notice served through such portal electronically, shall be deemed to be the valid service of notice.

Sections 5, 6, 7,  
8, 9, 10, 11, 12,  
13, 14, 15, 16, 17,  
18, 19, 20 and 21

**21. Use of Electronic Media.-** The Commissioner may by an order direct the use of electronic medium for any or all of the following purposes, namely :-

- (i) filing of any form, return, application, declaration or any other document;
- (ii) creation, retention or preservation of records;
- (iii) issue or grant of any form, including orders and certificates; and
- (iv) receipt of tax, interest, penalty or any other payment or refund of the same through Government treasury or authorized bank.

**FORM PSDT- 1**

[See rule 3(1)]

**Application for registration (for employers)**

To,

The Designated Officer,

.....

I, hereby apply for a certificate of registration under The Punjab State Development Tax Act, 2018 as per particulars given below :-

Name of the applicant	
Address of the principal place of work (building/street/ road/municipal ward/ town/ city /tehsil /district)	
Status of the person signing the form (Whether proprietor / partner /principal / officer/ agent /manager / director/ secretary)	
Name of the employer	
Class of the employer (whether individual /firm/ company /corporation/ society /club / association)	
If registered under the Punjab GST Act, 2017/ Central GST Act, 2017, the number of registration certificate	
Names and addresses of other places of work in Punjab	
PAN	
AADHAR	
e-mail id	
Contact No.	

The above statements are true to the best of my knowledge and belief.

Place.....

Signature.....

Date.....

Status.....

\*Strike out whichever is not applicable.

**ACKNOWLEDGEMENT**

(Particulars of name and address to be filled in by the applicant)

Received an application for registration in **Form PSDT- 1.**

From :-

Name of the applicant.....

Full postal address.....

Place.....

Date.....

Signature of the officer/official of Designated

Bank

**FORM PSDT-2**

[See rule 3(2)]

**Application for certificate of enrolment (for persons)**

To,

The Designated Officer,

.....

I, hereby apply for a certificate of registration under The Punjab State Development Tax Act, 2018 as per particulars given below :-

Name of the applicant	
Profession/ trade/ calling	
Address of the principal place of work (building /street/road/municipal ward/ town/city/tehsil/district).	
Date of commencement of profession / trade/ calling	
Average number of employees during a year employed in the establishment	
Average number of workers during a year.	
Annual gross turnover	
Income during the previous year	
If carrying on a profession, trade or calling other than agriculture in addition to an employment, the particulars thereof or if simultaneously engaged in employment of more than one employer, the names and addresses of all such employers and the monthly salary received from each of them.	
Names and addresses of additional places of work if any, in the State of Punjab	
If registered under the Punjab GST Act, 2017/ Central GST Act, 2017 the number of the registration certificate	

The above statements are true to the best of my knowledge and belief.

Place.....

Signature.....

Date.....

Status.....

\*Fill in whichever is applicable.

**ACKNOWLEDGEMENT**

(Particulars of name and address to be filled in by the applicant)

Received an application for registration in **Form PSDT-2.**

From :- Name of the applicant.....

Full postal address.....

Place.....

Date.....

Signature of the receiving officer

**FORM PSDT- 3**

[See rule 3(7) and 3(8)]

**Certificate of registration (for employers)**

No. \_\_\_\_\_ This is to certify that the proprietor/partner /principal/  
officer/agent/manager/head of the office of the establishment/firm/club/  
association/society/corporation/company known as \_\_\_\_\_ and located  
at \_\_\_\_\_ has been registered as an employer under The Punjab State  
Development Tax Act, 2018. The holder of the certificate has additional place  
of work at the following address :-

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Seal;

Place.....

Signature.....

Date.....

Status.....

**FORM PSDT-4**

[see rule 3(7) and 3(8)]

**Certificate of enrolment (for persons)**

No. \_\_\_\_\_ District \_\_\_\_\_

This is to certify that \_\_\_\_\_ engaged in \* profession/  
trade/calling known as \_\_\_\_\_ \*/simultaneously in a profession,  
trade or calling other than agriculture in addition to employment with the principal  
place of work located at \_\_\_\_\_ has been registered under The Punjab  
State Development Tax Act, 2018. The holder of this certificate has additional  
places of work at the following addresses –

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_
- (4) \_\_\_\_\_

Seal

Place \_\_\_\_\_

Date.....

Signature

Designation

\*Strike out whichever is not applicable

**FORM PSDT- 5**

**[See Rule 3(9)]**

Certificate to be furnished by a person who is simultaneously engaged in employment of more than one employer

I.....(Name of the person) engaged in employment with the following employers, namely :

Name of employer	Address of the employer
(1) .....	(1).....
(2) .....	(2).....
(3) .....	(3) .....
(4) .....	(4) .....

And that I shall get myself registered and pay the tax/I have got myself registered under the registration certificate No.....dated.....and shall pay the tax/\*have paid tax stated therein myself.

Place.....

Date.....

Signature

\*Strike out whichever is not applicable. \_\_\_\_\_

**FORM PSDT- 6**

[See Rule 10]

**Annual Return (for employer)**

Return of tax payable for the period from.....  
to.....

Name of the employer.....

Address.....

Registration certificate No.....

Number of employees who are income tax payees	Rate of tax per month	Amount of tax deducted

Amount of tax payable .....

Amount paid with challan No. and Date. ....

The above statements are true to the best of my knowledge and belief.

Place.....

Signature.....

Date.....

Status.....

**ACKNOWLEDGEMENT**

**(Particulars of name and address to be filled in by the employer)**

Received a return for the period from.....to.....with  
challan No.....dated.....for Rs.....from,-

Name of the employer.....

Full postal address.....

Place.....

Date.....

Signature with full name and  
designation of the receiving official



**FORM PSDT- 7**

[See rule 11 (1)]

**Annual Return (for persons)**

Return of tax payable for the period from.....to.....

Name of the person .....

Address .....

Registration certificate No. ....

Total income during the year

Tax payable .....

Amount paid with challan No. and date. ....

The above statements are true to the best of my knowledge and belief.

Place..... Signature.....

Date..... Status.....

**ACKNOWLEDGEMENT**

**(Particulars of name and address to be filled in by the person)**

Received a return for the period from.....to.....with  
challan No.....dated.....for Rs.....from,-

Name of the person.....

Full postal address.....

Place.....

Date.....

Signature with full name and  
designation of the receiving official

**FORM PSDT- 8**

[See rule 14(2)]

**Challan (Original – to be sent to the Designated Officer)**

The Punjab State Development Tax Act, 2018

(Head 0028-Other Taxes and Expenditure Sub-head 00-107)

By whom rendered	Name, Address, Registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
1	2	3	4
		(a) tax according to return for the period from _____ to _____	Value Rs._____(in words) Rs._____
		(b) tax demanded after assessment for the period from _____ to _____	
		(c) Penalty	

Total Rs. \_\_\_\_\_ ( in figures) Rs. \_\_\_\_\_(in words)

Date \_\_\_\_\_

Signature of the depositor

**(for use in the Treasury or the Bank)**

1. Received payment of Rs. \_\_\_\_\_ (in figures) Rs. \_\_\_\_\_  
(in words)

2. Date of entry \_\_\_\_\_

\_\_\_\_\_  
Treasury

\_\_\_\_\_  
Accountant

\_\_\_\_\_  
Treasury Officer

**FORM PSDT- 8**

[See rule 14(2)]

**Challan**

**(Duplicate – to be retained in the Treasury)**

The Punjab State Development Tax Act, 2018

(Head 0028-Other Taxes and Expenditure Sub-head 00-107)

By whom rendered	Name, Address, Registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
1	2	3	4
		(a) tax according to return for the period from _____ to _____	Value Rs._____(in words) Rs._____
		(b) tax demanded after assessment for the period from _____ to _____	
		(c) Penalty	

Total Rs. \_\_\_\_\_ ( in figures) Rs. \_\_\_\_\_(in words)

Date \_\_\_\_\_

Signature of the depositor

**(for use in the Treasury or the Bank)**

1. Received payment of Rs. \_\_\_\_\_ (in figures) Rs. \_\_\_\_\_  
(in words)

2. Date of entry \_\_\_\_\_

\_\_\_\_\_  
Treasury

\_\_\_\_\_  
Accountant

\_\_\_\_\_  
Treasury Officer

**FORM PSDT- 8**

[See rule 14(2)]

**Challan**

**(Triplicate – to be given to the payer for being sent to the  
Designated Officer)**

The Punjab State Development Act Act, 2018

(Head 0028-Other Taxes and Expenditure Sub-head 00-107)

By whom rendered	Name, Address, Registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
1	2	3	4
		(a) tax according to return for the period from _____ to _____	Value Rs._____(in words) Rs._____
		(b) tax demanded after assessment for the period from _____ to _____	
		(c) Penalty	

Total Rs.\_\_\_\_\_ ( in figures) Rs. \_\_\_\_\_(in words)

Date\_\_\_\_\_ Signature of the depositor

**(for use in the Treasury or the Bank)**

1. Received payment of Rs. \_\_\_\_\_ (in figures) Rs. \_\_\_\_\_  
(in words)

2. Date of entry \_\_\_\_\_

\_\_\_\_\_  
Treasury

\_\_\_\_\_  
Accountant

\_\_\_\_\_  
Treasury Officer

**FORM PSDT- 8**

[See rule 14(2)]

**Challan**

**(Quadruplicate – to be given to the payer for his own use)**

The Punjab State Development Tax Act, 2018

(Head 0028-Other Taxes and Expenditure Sub-head 00-107)

By whom rendered	Name, Address, Registration No. and case No. if any on whose behalf the money is paid	Payment on account of	Amount
1	2	3	4
		(a) tax according to return for the period from _____ to _____	Value Rs._____(in words) Rs._____
		(b) tax demanded after assessment for the period from _____ to _____	
		(c) Penalty	

Total Rs. \_\_\_\_\_ ( in figures) Rs. \_\_\_\_\_(in words)

Date \_\_\_\_\_

Signature of the depositor

**(for use in the Treasury or the Bank)**

1. Received payment of Rs. \_\_\_\_\_ (in figures) Rs. \_\_\_\_\_  
(in words)

2. Date of entry \_\_\_\_\_

\_\_\_\_\_  
Treasury

\_\_\_\_\_  
Accountant

\_\_\_\_\_  
Treasury Officer

**FORM PSDT-9**

**(See rule 15)**

**Notice under section 6, 7 or 10 of The Punjab State Development  
Tax Act, 2018**

Name\_\_\_\_\_

Address\_\_\_\_\_

Registration No. \_\_\_\_\_

Whereas, you being an employer/person liable to registration under sub-section (1) or (2) of Section 6 of the Punjab State Development Tax Act, 2018 have wilfully failed to apply for the certificate within the time specified in sub-section (4) of the said section and have consequently rendered yourself liable to penalty under sub-section (1) of Section 19 of the Act.

You being an employer/person liable to registration have given false information in the application for registration and have consequently rendered yourself to pay penalty under sub-section (2) of section 9 of the Act.

**OR**

You being an employer required to file return under sub-section (2) of Section 7 have failed to file within the prescribed time return for the period \_\_\_\_\_ and have consequently rendered yourself liable to penalty under sub-section (3) of section 19 of the Act.

**OR**

You being a registered person required to file return under sub-section (1) of section 7 within the time specified have failed to file return for the period \_\_\_\_\_ within such time and have consequently rendered yourself liable to penalty under sub-section (3) of Section 19 of the Act.

**OR**

You being a registered employer/person have failed to make payment of tax within the time specified in the notice of demand and have consequently rendered yourself liable to penalty under sub-section(4) of section 19 of the Act.

Now, therefore, you are hereby called upon to show cause personally or through a person authorised by you in writing in that behalf at \_\_\_\_\_(Place) \_\_\_\_\_ (time) on \_\_\_\_\_ (date) that why the penalty should not be imposed upon you.

Further you are required to present yourself or through the authorised

person on the said date for being heard in this regard. You are also required to produce any evidence on which you rely in support of your objection on the aforesaid date.

Seal .....

Place.....

Date.....

Signature with full name and  
designation of the receiving official

**FORM PSDT-10**

[See rule 16(1)]

**Notice under sub-section (3) of section 8 of The Punjab State  
Development Tax Act, 2018**

Name\_\_\_\_\_

Address\_\_\_\_\_

Registration No. \_\_\_\_\_

Whereas I desire to satisfy myself that the return(s) filed by you in respect of the period from \_\_\_\_\_ to \_\_\_\_\_are correct and complete, you are hereby directed to appear in person or through an authorised person , at \_\_\_\_\_(place) \_\_\_\_\_(time) to produce evidence in support of the return (s) and particulars of accounts in respect of \*employees employed under you/profession, trade or calling

Seal .....

Place.....

Date.....

Signature with full name and  
designation of the receiving official

\*Strike out whichever is not applicable.



**FORM PSDT-11**

[See rule 16(2)]

**Notice under sub-section (4) of section 8, sub-section (3) of section 9 and section 15 of The Punjab State Development Tax Act, 2018**

To,

Name\_\_\_\_\_

Address\_\_\_\_\_

Registration No. \_\_\_\_\_

\*You being an employer/person liable to obtain registration certificate under The Punjab State Development Tax Act, 2018 or you being registered employer/person liable to pay tax under the said Act, have failed to file return for the period from \_\_\_\_\_ to \_\_\_\_\_ and have thereby rendered yourself liable under sub-section (3) of Section 9 to be assessed to the best of judgment.

**OR**

\*You being an employer/person liable to pay tax under The Punjab State Development Tax Act, 2018 have not been assessed/have been under assessed for the period from \_\_\_\_\_ to \_\_\_\_\_ and have thereby rendered your order liable to be reviewed/ rectified under section 15.

Now, therefore, you are hereby called upon to show cause on \_\_\_\_\_ why you should not be assessed or re-assessed to tax to the best of judgment. Further, you are hereby directed to attend in person or by person authorised by you in writing in that behalf before me and to produce particulars and accounts relating to the \*employees employed under you/ profession, trade or calling in respect of the aforesaid period and any evidence on which you rely in support of your objection, at \_\_\_\_\_ (place) \_\_\_\_\_(time) \_\_\_\_\_ (date) and further required to present yourself or through an authorized agent person on the said place, date and time to be heard in this regard.

Seal .....

Place.....

Date.....

Signature with full name and  
designation of the receiving official

\*Strike out whichever is not applicable

**FORM PSDT-12**

(See rule 17)

**Order of assessment/re-assessment of an employee/person**

Name of the employer/ person \_\_\_\_\_

Address of the employer/person \_\_\_\_\_

Registration Certificate No. \_\_\_\_\_

Period of assessment \_\_\_\_\_

Assessment case No. \_\_\_\_\_

As returned			As determined		
No. of employees who are income tax payees	Rate of Tax	Amount of tax to be deducted	No. of employees who are income tax payees	Rate of Tax	Amount of tax to be deducted
1	2	3	4	5	6
Amount of tax as returned			Amount of tax as determined		

2. Particulars of profession/trade/calling

3. Penalty under section

(i) \_\_\_\_\_

(ii) \_\_\_\_\_

(iii) \_\_\_\_\_

4. Total amount of tax/penalty

5. Amount paid alongwith returns

6. Balance payable/excess payment

Seal .....

Place.....

Date.....

Signature

Designation\_\_\_\_\_

\*Strike out whichever is not applicable

**FORM PSDT-13**

(See rule 18)

**Notice of demand for payment of tax/penalty**

To,

Name\_\_\_\_\_

Address\_\_\_\_\_

Registration No. \_\_\_\_\_

\*You have been assessed/your order No.\_\_\_\_\_dated\_\_\_\_\_ has been reviewed/rectified under the Punjab State Development Tax Act, 2018.

\* You having failed to pay the tax for the period \_\_\_\_\_ to \_\_\_\_\_ has been determined under section 15 of the said Act.

You are hereby directed to deposit the following amount in the treasury within thirty days from the due date of receipt of the notice and send a copy of the receipt challan in token of such payment within \_\_\_\_\_ days of the date of deposit.

(1) Tax assessed -----

(2) Penalty -----

Total -----

	Challan No.	Date	Amount
(1)	.....	.....	.....
(2)	.....	.....	.....
(3)	.....	.....	.....
(4)	.....	.....	.....

Net demand rupees \_\_\_\_\_(in figures) \_\_\_\_\_ (in words)

Seal .....

Place.....

Signature

Date.....

Designation\_\_\_\_\_

\*Strike out whichever is not applicable

**FORM PSDT- 14**  
**[See rule 20]**  
**Memorandum of appeal**

To,

The Designated Officer

.....

I, hereby appeal and furnish the necessary particulars :

- (1) Registration Certificate No. ....
- (2) Name of the Employer/person .....
- (3) Style of profession/trade/calling .....
- (4) Address .....
- (5) Period involved under impugned order against which appeal is preferred.  
.....
- (6) (a) Name of the authority who passed the impugned order .....
- (b) Date of order .....
- (c) Date of service of demand notice .....
- (d) Amount demanded :
- (i) Tax .....
- (ii) Penalty .....
- Total .....
- (e) Amount of admitted tax .....
- (f) Amount paid :
- (i) Tax .....
- (ii) Penalty .....
- Total .....
- (g) Amount in dispute .....
- (7) Grounds on which appeal has been preferred. ....

A certified copy of the impugned order and a copy of challan in proof of payment of tax/penalty are enclosed. The above statements are true to the best of my knowledge and belief.

Place.....

Signature.....

Date.....

Status.....

**M.P. SINGH,**  
Additional Chief Secretary and  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.