



The Punjab General Sales Tax (Amendment and Validation) Act, 2005

Act 10 of 2005

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THE PUNJAB GENERAL SALES TAX (AMENDMENT AND
VALIDATION) ACT, 2005

(PUNJAB ACT NO. 10 OF 2005)

[Received the assent of the Governor of Punjab on the 6th May, 2005, and was first published for general information in Punjab Government Gazette (Extraordinary), Legislative Supplement, dated the 12th May, 2005.]

An Act further to amend the Punjab General Sales Tax Act, 1948.

BE it enacted by the Legislature of the State of Punjab in the Fifty-sixth Year of the Republic of India as follows :--

1. (1) This Act may be called the Punjab General Sales Tax (Amendment and Validation) Act, 2005.

Short title and commencement.

(2) It shall be deemed to have come into force on and with effect from the 19th day of July, 2000 and be deemed to have remained in force as such up to the 11th day of September, 2002.

2. In the Punjab General Sales Tax Act, 1948 (hereinafter referred to as the principal Act), after section 4-B, the following section shall be inserted, namely :--

Insertion of new section 4-BB in Punjab Act 46 of 1948.

"4-BB. Notwithstanding anything contained in this Act, for the period commencing with effect from the 19th day of July, 2000 and ending on the 11th day of September, 2002, every dealer, shall be liable and shall be deemed to have always been liable to pay purchase tax at the rate of two per cent on milk, when purchased for use in the manufacture of any goods other than tax free goods for sale."

Levy of purchase tax.

3. In the principal Act, after section 4-D, the following section shall be inserted, namely :--

Insertion of new section 4-E in Punjab Act 46 of 1948.

"4-E. Notwithstanding any judgment, decree or order of any court, the cess levied or collected or purported to have been levied or collected from the dealers under section 12 of the Punjab Dairy Development Board Act, 2000 during the period commencing from the 19th day of July, 2000 and ending on the 11th day of September, 2002, shall be treated as a purchase tax, and shall, for all purposes, be deemed to have been validly levied or collected in accordance with this Act as amended by the Punjab General Sales Tax (Amendment and Validation) Act, 2005, as if this

Validation of cess collected from the dealers.

¹ For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), dated the 7th April, 2005, page 760.

Act was in force on and with effect from the 19th day of July, 2000 and the cess, levied and collected under section 12 of the Punjab Dairy Development Board Act, 2000, was purchase tax, levied on milk, which has been used for manufacture of taxable products under the provisions of this Act, as amended by the Punjab General Sales Tax (Amendment and Validation) Act, 2005, and accordingly,-

- (a) no suit or other proceedings shall be maintained or continued in any court for the refund of any cess so paid ; and
- (b) no court shall enforce any decree or order directing the refund of any cess so paid."

4. In the principal Act, after section 11-C, the following new section shall be inserted, namely :-

Insertion of new section 11-CC in Punjab Act 46 of 1948.

"11-CC. (1) Notwithstanding anything contained in this Act, the Assessments of tax and validation of certain assessments. assessing authority, shall pass an order of assessment in respect of the dealers for the financial years 2000-2001 and 2001-2002 within a period of five years from the last date, prescribed for furnishing the last return in respect of these years:

Provided that no order shall be made under this section against any dealer without giving him an opportunity of being heard.

(2) Notwithstanding anything contained in any judgement, decree or order of any court or other authority to the contrary, any assessment, reassessment, levy or collection of any tax in respect of the dealers, made or purported to have been made under the provisions of this Act for the period commencing from the 19th day of July, 2000 and ending on the 11th day of September, 2002, shall be as valid and effective as if such assessment, reassessment, levy or collection had been made, under this Act, as amended by the Punjab General Sales Tax (Amendment and Validation) Act, 2005.

(3) For the removal of doubts, it is hereby declared that nothing in subsection (2) shall be construed as preventing any person,-

- (a) from questioning in accordance with the provisions of this Act as amended by the Punjab General Sales Tax (Amendment and Validation) Act, 2005 and the rules made thereunder, the assessment, reassessment, levy or collection of tax on the dealers in respect of the period commencing from the 19th day of July, 2000 and ending on the 11th day of September, 2002 ; and

(b) from claiming refund of any tax paid by him in excess of the amount, due from him under this Act as amended by the Punjab General Sales Tax (Amendment and Validation) Act, 2005."

5. (1) The Punjab General Sales Tax (Amendment and Validation) Ordinance, 2005 (Punjab Ordinance No. 4 of 2005), is hereby repealed.

Repeal and
saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in subsection (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.
