



**GOVERNMENT OF THE PUNJAB
PUNJAB REVENUE AUTHORITY**

Dated: 2nd September, 2014

NOTIFICATION

No. PRA/Orders.06/2012.--In exercise of the powers conferred under section 76 of the Punjab Sales Tax on Services Act, 2012 (XLII of 2012), the Punjab Revenue Authority, with the approval of the Government, is pleased to make the following rules:

1. Short title and commencement.--(1) These rules may be cited as the Punjab Sales Tax on Services (Enforcement) Rules, 2014.

(2) They shall come into force at once.

(3) They shall not apply on such corporate sector businesses whose accounts are being audited under the Companies Ordinance 1984 (XLVII of 1984) at least for the last three years and are registered with the Authority duly complying with Punjab sales tax on services.

2. Definitions.-- In these rules:

- (i) "Act" means the Punjab Sales Tax on Services Act 2012 (XLII OF 2012);
- (ii) "Authority" means the Punjab Revenue Authority established under the Act;
- (iii) "business premises" means any premises, place or space, whether declared or not, where any economic activity for or in connection with rendering of taxable services is carried out in any manner and includes any outlet, whether declared or not, of a business involving rendering of taxable services;
- (iv) "enforcement" means any act or process including sealing of business premises to persuade, compel or force any person to comply with any of the provisions of the Act and rules made thereunder;
- (v) "Government" means Government of the Punjab.
- (vi) "officer" means officer of the Authority not below the rank of Assistant Commissioner; and
- (vii) "taxable services" means services liable to sales tax under the Act.

3. Information about premises.-- (1) An officer may call for any information, documentary or otherwise, about any business premises which is known or believed to have been used or is being used in connection with the providing of taxable services.

(2) The information under sub-rule (1) may be called for either in writing or otherwise and may cover aspects like physical location and characteristics of the business premises, the business or other activities carried out therein, details of the machinery or equipments including other fixed or moveable installations, nature of records being maintained or documentation being done and particulars of the

