

IMPORTANT NOTICE FOR THE INFORMATION OF ALL TAXPAYERS

All taxpayers are hereby informed that on 4.02.2016, a Division Bench of the Lahore High Court comprising Justice Khalid Mehmood Khan and Justice Shahid Bilal Hassan suspended the operation of the verbal order of the learned single judge of the Lahore High Court that had earlier declared the Punjab Revenue Authority as illegally constituted and therefore defunct. **Copy of the order** is available on PRA's website. Punjab Assembly had earlier (on 03.02.2016) also passed the **Punjab Revenue Authority (Amendment) Act 2016** providing legal protection to the actions of Chairperson, Punjab Revenue Authority on behalf of the Punjab Revenue Authority notwithstanding any omission, discrepancy or defect in the establishment or composition of the Authority. Moreover, the sales tax or any other amount levied, charged, collected or realized by the functionaries of the Authority from any person is considered to have been validly taken, levied, charged, collected or realized under the Act irrespective of anything to the contrary contained in any decree, judgment or order of any court. Following the passage of the law and announcement of the order by the Division Bench, Punjab Revenue Authority had resumed its normal operations.

It is also clarified that the operation of Punjab Sales Tax on Services Act, 2012 or rules made thereunder had never been touched upon by the court order and therefore irrespective of any adverse finding by the court with respect to the constitution of Punjab Revenue Authority, the taxpayers throughout remained obliged to make their payments under the said Act.

In a meeting held of PRA's enforcement officers at PRA Headquarters on 12.02.2016, all officers have been directed to deal with any cases of non-compliance with the obligations under Punjab Sales Tax on Services Act, 2012, strictly in accordance with the law and without any exception.