

The logo of the Punjab Revenue Authority (PRA) is a circular emblem. It features a green outer ring with the text "PUNJAB REVENUE AUTHORITY" in white. Inside the ring, the letters "PRA" are written in a large, blue, serif font. Below "PRA" is the tagline "Gateway To Development" in a smaller, blue, sans-serif font. At the bottom of the inner circle, there is a blue gear icon flanked by two golden wheat stalks. Below the gear and wheat are three wavy blue lines representing water.

**THE PUNJAB SALES TAX**  
**ON**  
**SERVICES ACT 2012**

**Government of Punjab**

**Punjab Revenue Authority**

Government of Punjab

## CHAPTER X

### RECOVERY OF ARREARS

#### 70. Recovery of arrears of tax.—

- (1) Subject to sub-section (2), where any amount of the tax is due from any person, the officer of the Authority may—
  - (a) deduct the amount from any money owing to the person from whom such amount is recoverable and which may be at the disposal or in the control of such officer or any officer of the Authority;
  - (b) require by a notice in writing any person who holds or may subsequently hold any money for or on account of the person from whom tax is recoverable to pay to such officer the amount specified in the notice;
  - (c) require by a notice in writing any bank to attach that person's bank accounts;
  - (d) seal the person's business premises till such time as the amount of the tax is paid or recovered in full;
  - (e) attach and sell or sell without attachment any movable or immovable property of the person from whom the tax is due; and
  - (f) recover such amount by attachment and sale of any movable or immovable property of the guarantor, person, company, bank or financial institution where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument.
- (2) If any arrears of tax, default surcharge, penalty or any other amount which is payable by any person cannot be recovered in any manner whatsoever, the Authority or the Commissioner if so authorized by the Authority, may for reasons to be recorded in writing write off the arrears or amount in the manner in the prescribed manner.

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