



THE PUNJAB SALES TAX
ON
SERVICES ACT 2012

Government of Punjab

Punjab Revenue Authority

Government of Punjab

CHAPTER XII

GENERAL ADMINISTRATION

- 76. Power to make rules.**— (1) The Authority may, with the approval of the Government and by notification in the official Gazette, make the rules for carrying out the purposes of any of the provisions of this Act.
- (2) All rules made under sub-section (1) during a financial year shall be laid in Provincial Assembly of the Punjab at the time of presentation of the Annual Budget for the next financial year.
 - (3) The rules made under this Act shall be collected, arranged and published along with general orders and departmental instructions, directions, notifications and rulings, if any, at appropriate intervals and sold to the public at a reasonable price.
- 77. Computerized system.**— (1) The Authority may prescribe the use of a computerized system for carrying out the purposes of this Act and the rules including the receipt of applications for registration, returns and such other declarations or information required to be provided under this Act and the rules from such date and for such registered persons or class of persons as the Authority may, by notification in the official Gazette, specify.
- (2) The Authority may regulate the conduct and transaction of business in relation to the submission of returns or other information to the Authority by the persons required to transmit or receive any information through the computerized system, including matters such as the grant of authorization, suspension and cancellation of authorization and for security of the information transmitted or received through the computerized system.
 - (3) The information received in the computerized system from or on behalf of any registered person shall, for all official and legal purposes, be deemed to have been furnished by and received from such registered person.
 - (4) The business information gathered through computerized system shall be confidential to be used only for official and legal purposes and no unauthorized person shall claim or be provided any access to such information.
- 78. Service of orders and decisions.**— (1) Subject to this Act, any notice, order or requisition required to be served on an individual for the purposes of this Act shall be treated as properly served on the individual if—
- (a) Personally served on the individual or, in the case of an individual under a legal disability the agent of the individual;
 - (b) Sent by registered post or courier service to the individual's usual or last known address in Pakistan; or
 - (c) Served on the individual in the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (*V of 1908*).
- (2) Subject to this Act, any notice order or requisition required to be served on any person, other than an individual to whom sub-section (1) applies, for the purposes of this Act, shall be treated as properly served on the person if—
- (a) Personally served on the agent of the person;

- (b) sent by registered post or courier service to the person's registered office or address for service of notices under this Act in Pakistan or where the person does not have such office or address, the notice is sent by registered post to any office or place of business of the person in Pakistan; or
- (c) served in the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (V of 1908).
- (3) Where an association of persons is dissolved, any notice, order or requisition required to be served under this Act, on the association or a member of the association may be served on any person who was the principal officer or a member of the association immediately before such dissolution.
- (4) Where a business stands discontinued, any notice order or requisition required to be served under this Act, on the person discontinuing the business may be served on the person personally or on any individual who was the person's agent at the time of discontinuance.
- (5) The validity of any notice issued under this Act or the validity of any service of a notice shall not be called into question after the notice has been complied with in any manner.
- (6) Any registered person may indicate, in the manner prescribed by the Authority, that he wishes to electronically receive all or specific communications, including notifications, orders, assessments and requisitions from the Authority, the Appellate Tribunal or any officer of the Authority.
- (7) The Authority may, by notification in the official Gazette, direct that all or specific communications, including notifications, orders, assessments and requisitions from the Authority, the Appellate Tribunal or any officer to a specific registered person or class of registered persons shall be made electronically.
- (8) For purposes of sub-sections (6) and (7), a registered person shall be considered to have received the electronic communication within seventy two hours of the sending of the electronic communication by the Authority, Appellate Tribunal or the officer of the Authority.
- (9) For purposes of sub-sections (6), (7) and (8), an electronic communication includes a communication sent by email.

79. Correction of clerical errors.— (1) Any clerical or arithmetical error in any assessment, adjudication order or decision may, at any time, be corrected by the officer of the Authority who made the assessment or adjudication or passed such order or decision or by his successor in office, through an order made under this section.

- (2) Before any correction is made under sub-section (1), a notice shall be given to the registered person likely to be affected by such correction.

80. Issuance of duplicate of the tax documents.— An officer of the Authority not below the rank of the Assistant Commissioner may, on payment of one hundred rupees, issue an attested copy of any document filed by a registered person with the Authority.

81. Power to issue orders, instructions and directions.— The Authority may issue such orders, instructions and directions, not inconsistent with this Act and the rules, to all officers of the Authority, as it may deem necessary to implement, administer or enforce the provisions of this Act and the rules.

82. Officers of the Authority to follow orders.– (1) All officers of the Authority and other persons employed in the administration of this Act and the rules shall observe and follow the orders, instructions and directions of the Authority.

(2) No such orders, instructions or directions shall be given so as to interfere with the powers or discretion of officers of the Authority in the exercise of their judicial or quasi-judicial functions.



Government of Punjab

Punjab Revenue Authority

Government of Punjab