



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

**Government of Punjab**

**Punjab Revenue Authority**

Government of Punjab

## CHAPTER IV REGISTRATION

### 25. Registration.—

- (1) A person shall register under this Act, who—
  - (a) Provides any taxable service from his office or place of business in the Punjab; or
  - (b) Is otherwise required to be registered under any of the provisions of the Act or the rules; or
  - (c) Fulfills any other criteria or requirements which the Authority may prescribe under sub-section (2).
- (2) The registration under this section will be regulated in such manner and subject to such conditions and restrictions as the Authority may, by notification in the official Gazette, prescribe.
- (3) A person who receives a service, which is a taxable service by virtue of sub-section (2) of section 3, and is not a registered person shall be deemed to be a registered person for the purposes of the tax period in which—
  - (a) Such person receives the service;
  - (b) An invoice for the value of the service is issued or sent to or received by the person; or
  - (c) Consideration for the service is paid by the person —

Whichever is earlier and all the provisions of this Act and the rules shall be applicable to such person for that particular tax period and any matters relating to, arising out of, or concerning that tax period as if that person had provided the service.

- (4) The Authority may publish on its website a list of persons registered under this Act.
- (5) It shall be reasonable for a person to believe that another person is registered under this Act if that other person is on the list placed on the website of the Authority.

### 26. Voluntary registration.—

- (1) A person who carries on an economic activity but is not required to be registered may apply for voluntary registration at any time.
- (2) If a person who is not required to be registered applies for voluntary registration, the Authority may register the person if the Authority is satisfied that—
  - (a) the person is providing, or shall provide a service that is taxable service if the person was registered;
  - (b) the person has a place of business at which he carries on an economic activity;
  - (c) there are reasonable grounds to believe that the person shall keep proper records and file regular returns as prescribed under this Act and the rules; and
  - (d) If the person has commenced carrying on an economic activity, the person has—
    - (i) Kept proper records in relation to his economic activity; and
    - (ii) Complied with his obligations under other applicable taxation laws.

**27. Compulsory registration.–**

- (1) If the Authority is satisfied that a person who is required to be registered and has not applied for registration, the Authority shall register the person and shall, not later than fifteen days before the day on which the registration takes effect, notify the person of the registration, the day on which it takes effect, and the registration number issued to the person.
- (2) No person shall be registered compulsorily without being given an advance notice and an opportunity of being heard in such manner as the Authority may specify.
- (3) The Authority may, by notification in the official Gazette, authorize any officer to perform any of the functions under this section relating to compulsory registration of a person for any of the taxable services.

**28. Suspension of registration.–**

- (1) Subject to sub-section (3), the Authority may temporarily inactivate the registration of a person if it is satisfied that the person–
  - (a) Is not entitled to be registered; or
  - (b) Has failed to comply with obligations under this Act or the rules.
- (2) The Authority shall give notice to a registered person stating the reasons for temporary inactivation of the person's registration and the remedial actions required to be taken by the person in such time as may be specified in the notice.
- (3) In case the Authority is not satisfied with the response of the person or the remedial action taken by him or does not receive any response in the specified time, the Authority may suspend that person's registration.
- (4) The suspension of registration shall be effected by removing the name of the person from the list of registered persons published on the Authority's website.
- (5) At any time within a period of sixty days of suspension, the Authority may withdraw the suspension if it is satisfied with the remedial actions taken by the person.
- (6) where, after sixty days, the suspension has not been withdrawn, the Authority may–
  - (a) Institute proceedings against the person in respect of the alleged non-compliance under this Act;
  - (b) Reinstate the person's registration; or
  - (c) If neither of the actions in clauses (a) and (b) is done, cancel the person's registration.
- (7) No registration shall be cancelled unless the Authority either through enquiry, investigation or audit is satisfied that circumstances exist necessitating such cancellation and under no circumstances, the cancellation of registration shall absolve the person of his other obligations and liabilities under the Act or the rules.

**29. De-registration.–**

- (1) The Authority may de-register a registered person or such class of registered persons not required to be registered under this Act.
- (2) Where any person registered under this Act believes that he does not satisfy the requirements for registration specified in section 25, he may make an application to the Authority to be de-registered.
- (3) If upon receiving such an application, the Authority is satisfied that the person is not required to be registered under this Act and has fulfilled the obligations under the Act, it shall de-register such person.
- (4) Where the Authority receives an application under sub-section (2), it shall dispose of the application within a period of three months from the date of the receipt of the application, or within such extended period, not exceeding sixty days, as the Authority may, for reasons to be recorded in writing, fix.



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