

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 VI

RETURNS

35. **Return.**—

- (1) Every registered person shall furnish, not later than the due date, a true, correct and properly filled-up return in the prescribed form to a designated bank or any other office specified by the Authority, indicating the tax due and paid during a tax period and such other information or particulars as may be prescribed by the Authority.
- (2) Notwithstanding anything in sub-section (1), the Authority may, by notification in the official Gazette, require any registered person or class of registered persons to submit returns on a quarterly, six monthly or annual basis in lieu of monthly return.
- (3) Notwithstanding anything in sub-section (1), the Authority may, by notification in the official Gazette, require any registered person to submit such returns, as may be prescribed, on any period basis in addition to other returns required to be filed by such person.
- (4) A return filed electronically on the web or any magnetic media or any other computer readable media as may be specified by the Authority shall be deemed to be a return for the purpose of sub-sections (1), (2) or (3) and the Authority may, by notification in the official Gazette, prescribe the criteria for eligibility of the data of such returns and e-intermediaries who shall digitize the data of such returns and transmit the same electronically under their digital signatures.
- (5) If there is a change in the rate of the tax during a tax period, a separate return in respect of each portion of tax period showing the application of different rates of tax shall be furnished.
- (6) A registered person may, after prior permission from the Commissioner, file a revised return within one hundred and twenty days of filing a return under sub-sections (1), (2) or (3), to correct any omission or wrong declaration made therein and to deposit any amount of the tax not paid or short paid.

36. Special returns.— In addition to the return or returns specified under section 35, the Commissioner may require any person, whether registered or not, to furnish a return (whether on his own behalf or as an agent or trustee) in a prescribed form and such person shall furnish the return not later than the date specified in this regard.

37. Final return.— If a person applies for de-registration in terms of section 29, he shall before such de-registration, furnish a final return to the Authority or the Commissioner in the specified form in such manner and at such time as may be directed by the Authority or the Commissioner.

38. Return deemed to have been made.— A return purporting to be made on behalf of a person by his duly appointed representative or agent shall, for all purposes of this Act or the rules, be deemed to have been made by such person or under his authority unless proved to the contrary.