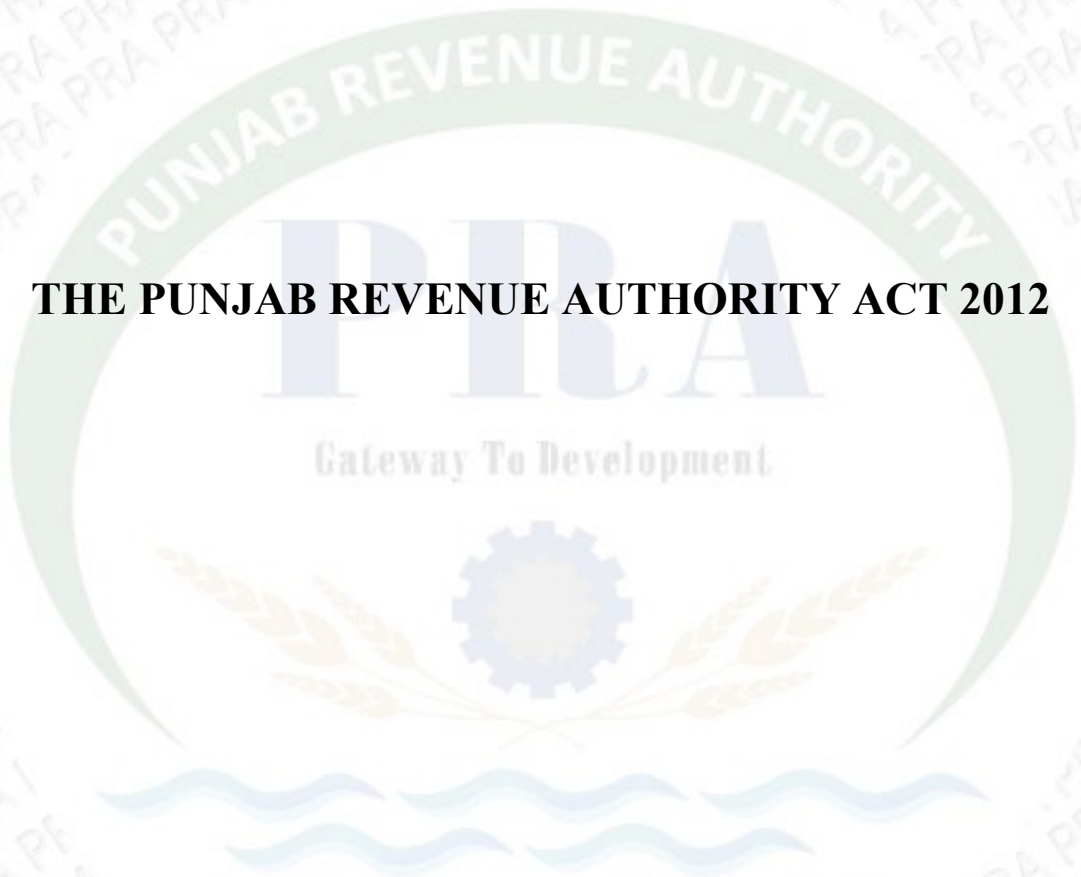


**THE PUNJAB REVENUE AUTHORITY ACT 2012**



**Government of Punjab**

**Punjab Revenue Authority**

Government of Punjab

## CHAPTER VII

### MISCELLANEOUS

**21. Staff.**— (1) The Authority may employ such persons as may be necessary for the efficient performance of its functions in such manner and on such terms and conditions as may be prescribed.

(2) The employees of the Authority shall hold office during the pleasure of the Authority and shall be liable to such disciplinary action as may be prescribed.

(3) The Authority may, in the manner prescribed, absorb in its service an employee who is on deputation with the Authority, subject to prior approval of the Government or the employer and consent of the employee.

(4) The terms and conditions of service of an employee, on absorption, shall not be less favourable than those admissible to such employee immediately before his absorption in the service of the Authority.

**22. Delegation by the Government.**— (1) The Government may delegate any of its powers to the Authority on such terms and conditions as the Government may determine.

(2) The Government may, by notification, assign or delegate to the Authority any powers or functions under any fiscal law.

**23. Directions from the Government.**— The Government may, from time to time, give such general or specific directions to the Authority as may be necessary for the efficient performance of its functions and achieving the objectives of the Act and the Authority shall implement such directions.

**24. Delegation by the Authority.**— The Authority may, with the concurrence of the Government, delegate any of its functions and powers to any department, agency or employee of the Government.

**25. Annual report.**— (1) The Authority shall, within three months of the close of a financial year, submit to the Government an annual report.

(2) The report shall consist of—

(a) the statement of accounts;

(b) a comprehensive statement of the work, activities and performance of the Authority during the preceding financial year; and

(c) such other matters as may be prescribed and as the Authority may consider appropriate.

(3) The Government shall, within two months of receiving the report from the Authority, shall give notice for laying the report in the Provincial Assembly of the Punjab, and shall lay the report before the Assembly in its first available session.

**26. Public servants.**— The Chairperson, Secretary, members, officers, employees and other persons authorized to perform or exercise any function or power under this Act or render services to the Authority as agents, advisors or

consultants shall be deemed to be public servants within the meanings of section 21 of the Pakistan Penal Code 1860 (XLV of 1860).

**27. Indemnity.**— (1) No prosecution, suit or other legal proceeding shall lie against the Authority, Appellate Tribunal, Chairperson, members, officers and other employees of the Authority or of the Appellate Tribunal for anything done in good faith for carrying out the purposes of the Act, rules or regulations.

(2) No Government department or agency shall initiate any enquiry or investigation against the official conduct of any of the employees of the Authority without prior approval of the Authority.

**28. Representation.**— (1) Any person aggrieved by any action or decision taken for the enforcement of the relevant fiscal law or by any act of maladministration, corruption and misconduct by any employee of the Authority or by any unnecessary delay or hardship caused due to any administrative process may file a representation to the Chairperson.

(2) The Chairperson or any other officer designated by the Chairperson shall, after affording an opportunity of hearing to both the parties, make such order as may be necessary and inform the applicant accordingly.

(3) Pending final action or order on the representation, the Chairperson may stay further proceedings in the matter at any subordinate level.

**29. Power to conduct surveys.**— The Authority may conduct or cause to be conducted such surveys as it may deem necessary to broaden the tax-base and to widen tax coverage under any fiscal law.

**30. Assistance to the Authority.**— All departments, agencies, organizations, entities, formations and bodies of the Government shall, on request, be under obligation to extend necessary and due cooperation and assistance to the Authority in the performance of its functions under this Act, rules or regulations.

**31. Directorates.**— (1) The Authority may, with the approval of the Government, establish such directorates for such tax-related specialized functions like intelligence and investigation, internal audit and inspection or training and research as may be necessary.

(2) The Authority shall assign and regulate the powers and functions of the said directorates in such manner as it may deem proper.

**32. Act to override other laws.**— The provisions of this Act shall have effect notwithstanding anything to the contrary contained in any other law.

**33. Rules.**— The Government may, by notification, make rules to carry out the purposes of this Act.

**34. Regulations.**—(1) Subject to this Act and the rules, the Authority may frame regulations for giving effect to the provisions of the Act.

(2) Without prejudice to the foregoing powers, such regulations may provide for appointment of its officers, staff, employees and other persons, terms and conditions of their service and performance of functions by the Authority.

**35. Removal of difficulties.-** If any difficulty arises in giving effect to or applying the provisions of this Act, rules or regulations, the Government may make such order, not inconsistent with the Act or the rules and regulations, as may be necessary to remove the difficulty.



**Punjab Revenue Authority**

Government of Punjab