



**GOVERNMENT OF PUNJAB**  
**PUNJAB REVENUE AUTHORITY**  
August 01, 2012

**NOTIFICATION**  
(Sales Tax on Services)

No.PRA/Orders.06/2012 (9). In exercise of the powers conferred under section 76 of the Punjab Sales Tax on Services Act 2012 (XLIII of 2012), the Punjab Revenue Authority, with the approval of the Government, is pleased to make the following rules:

**CHAPTER I**  
**PRELIMINARY**

**1. Short title and commencement.**—(1) These rules may be cited the Punjab Sales Tax on Services (Alternative Dispute Resolution) Rules 2012.

(2) They shall come into force at once.

**CHAPTER II**  
**ALTERNATIVE DISPUTE RESOLUTION**

**2. Application for alternative dispute resolution.**— Any registered person interested for resolution of any dispute under section 69 of the Act may submit a written application for alternative dispute resolution to the Authority, stating the following:

- (i) the particulars of the case;
- (ii) the grounds on the basis of which resolution of a dispute is being sought by the applicant duly supported with relevant documents;
- (iii) the extent or the amount of tax, default surcharge and penalties, which the applicant agrees to pay, if any;
- (iv) details of the tax amounts already paid, if any;
- (v) the particulars of the person who shall represent the applicant; and
- (vi) any other information relevant for resolution of the dispute.

**3. Appointment of Alternative Dispute Resolution Committee.**— (1) The Authority, after examination of the contents of an application received under rule 2 and facts stated therein and on satisfaction that a dispute deserves consideration for resolution for the removal of hardship under the Act, may constitute a committee for examination of the issues involved in the dispute and for taking other actions falling in its competency under the Act or directions issued by the Authority.

(2) The Authority may appoint one of the members of the Committee, other than a public servant, to be its Chairman.

(3) The Committee shall make recommendations to the Authority within ninety days of its appointment.

**4. Working of the committee.**— (1) The Committee shall hold all its meetings at Authority's head office or at any other venue to be decided by the Authority.

(2) The Chairman of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may include the following:

- (i) specify date and time for conducting proceedings by the Committee;
- (ii) supervise the proceedings and ensure maintenance of records of proceedings of the Committee;
- (iii) issue notices by courier, registered post or electronic mail to the applicant;
- (iv) requisition and procure relevant records or witnesses from the field offices of the Authority or other concerned quarters;
- (v) ensure attendance of all concerned;
- (vi) co-opt any other technical, professional or legal expert or tax consultant;
- (vii) consolidate recommendations of the Committee for submission of a conclusive report to the Authority; and
- (viii) any other matter covered under these rules.

**5. Recommendations of the committee.**– (1) The Committee may determine the issue or issues and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit.

(2) The Committee shall formulate its recommendations in respect of any matter falling in its competency under the Act or directions issued by the Authority.

(3) The Chairman of the Committee shall send a copy of the recommendations of the Committee to the Authority, and the applicant.

**6. Reconsideration by the committee.**– (1) The Authority of its own motion or on the request of the applicant may refer back the recommendations of the Committee for rectification of any obvious error or for reconsideration of the facts not considered earlier.

(2) The Committee after rectification of the error or reconsideration of the facts as aforesaid shall furnish to the Authority its fresh or amended recommendations within such period as may be specified by the Authority.

**7. Consistency of recommendations.**–The Committee shall not make any recommendations in any case as are not consistent with the provisions of the Act or rules made thereunder.

**8. Rationale of recommendations.**– While making any recommendation or recommendations, the Committee shall give reason or reasons to justify the recommended resolution of the dispute.

**9. Principles of natural justice.**– While conducting proceedings, the Committee shall adhere to the principles of natural justice and fair play.

**10. Reimbursement of expenses.**– Where the Chairman or any member of the Committee other than the public servant incurs any genuine expense towards the performance of his duties in respect of the proceedings of the Committee, the concerned registered person shall be under obligation to reimburse such genuine

expense to the Chairman or member of the Committee on production of receipt of the actual expense genuinely incurred.

**11. Decision of the Authority.**– (1) The Authority, after examination of the recommendations of the Committee, shall finally decide the dispute and make such orders, as it may deem fit for the resolution of the dispute under intimation to the applicant.

(2) On receipt of the Authority's order as aforesaid, the concerned field officer shall implement the orders issued by the Authority in the manner falling in its competency under the Act or directions issued by the Authority.

(3) The Authority may decline to accept any or all recommendations of the Committee.

**12. Maintenance of records.**– A complete record of all proceedings of the cases dealt with under the alternative dispute resolution shall be maintained by the Authority which shall also ensure that proper arrangements are made for the purpose of maintaining such records in appropriate manner.

**CHAIRPERSON  
PUNJAB REVENUE AUTHORITY**