



GOVERNMENT OF PUNJAB
PUNJAB REVENUE AUTHORITY
August 01, 2012

NOTIFICATION
(Sales Tax on Services)

No.PRA/Orders.06/2012(6). 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 as the Punjab Sales Tax on Services (Authorized Representatives) Rules 2012.
- (2) They shall come into force at once.

CHAPTER II
AUTHORIZED REPRESENTATIVES

2. Persons authorized to represent a taxpayer.– Only the following persons are authorized to represent a taxpayer before the Authority or its officers, Commissioner (Appeals), Alternative Dispute Resolution Committee and Appellate Tribunal:

- (a) a person in the employment of the taxpayer working on a fulltime basis;
- (b) an advocate entered in any rolls, and practicing as such, under the Legal Practitioners and Bar Councils Act, 1973 (XXXV of 1973);
- (c) a person holding a bachelor or master's degree in commerce or business administration;
- (d) a person who has retired or resigned after putting in satisfactory service in the Provincial or Federal tax departments for a period not less than ten years in a post or posts not inferior to that of an Assistant Commissioner:

Provided that no such person shall be entitled to represent a taxpayer for a period of one year from the date of his retirement or resignation, or in a case in which he had made or approved any order under the relevant law; and

- (e) chartered accountant or cost & management accountant as defined under the Chartered Accounts Ordinance, 1961 (X of 1961) or as the case may be, in the Cost and Management Accountant Act, 1966 (XIV of 1966).

3. Disqualifications.– The following persons shall not be entitled to represent the registered person:

- (a) any person who has been convicted as a result of any criminal proceedings under any law;

- (b) a person who has been dismissed, removed or compulsorily retired from service;
- (c) a person who is an undischarged insolvent; and
- (d) a person who has been found guilty of misconduct in any form.

4. Procedure to appoint authorized representative.– (1) To appoint his authorized representative, a registered person shall issue a letter of authorization, in the form specified below, duly signed by the proprietor, partner or director of the company or business concern, which shall be submitted by the authorized representative before the adjudicating authority or Appellate Tribunal.

Letter of Authorization	
<p>I, _____, Proprietor/Partner/Director of M/s. _____, hereby authorize Mr. _____ S/o Mr. _____ C.N.I.C No _____ to represent before the Punjab Revenue Authority or its adjudicating authorities or officers, Commissioner (Appeals), Alternative Dispute Resolution Committee or the Appellate Tribunal on behalf of M/S. _____ (Reg. No. _____) for hearing on _____ (date)/ till the decision of the case (cross out whichever is not applicable) or till withdrawal of this authorization, whichever is earlier.</p>	
<p>I also affirm and certify that he fulfills the conditions of an authorized representative as prescribed in the rules issued under the Punjab Sales Tax on Services Act, 2012.</p>	
<p>Particulars of the case: _____ _____</p>	<p>Signature: _____ Name: _____ (Proprietor/ Partner/Director) C.N.I.C. No. _____ Company or Business Seal/Stamp _____</p>
<p>Dated: _____</p>	

(2) The authorized representative shall use the letter of authorization for a single or more hearings, or till final decision of the case, by the concerned officer, forum or the Appellate Tribunal indicated in the letter of authorization.

(3) The registered person may cancel the letter of authorization at any time under intimation to the Authority or its concerned officers, Commissioner (Appeals), Alternative Dispute Resolution Committee or the Appellate Tribunal.

5. Professional responsibility.– (1) The authorized representative shall:

- (a) not participate, whether individually or in concert with others, in any plan, scheme or arrangement attempting or having as its purpose, the contravening any provision of the Act or rules made thereunder;
- (b) not directly or indirectly or in any manner whatsoever lend his authorization to any person, firm or corporation for the purpose of contravening any provision of the Act or rules made thereunder;
- (c) exercise reasonable care and diligence to prevent persons under his supervision from engaging in conduct which may violate any provision of the Act or rules made thereunder;

- (d) not engage in any activity that constitutes dishonesty, fraud, or gross incompetence while performing his functions and duties as authorized representative;
- (e) promptly report to the Authority or its concerned officer any known violation of the Act or rules;
- (f) cooperate fully with the Authority or its officers in the investigation of any alleged violation of the Act or rules;
- (g) not offer or promise anything of value with the intent of inducing a person who is performing a public duty to perform or fail to perform any act related to such public duty;
- (h) not contract for or accept compensation or anything of value for services not performed;
- (i) not knowingly or intentionally engage in any false or misleading conduct or advertising with respect to client solicitation;
- (j) not knowingly furnish inaccurate, deceitful, or misleading information to a client or employer, a prospective client or employer, or a public agency or representative of a public agency;
- (k) not reveal information known to be confidential unless the release of such information is authorized by the source or required by law;
- (l) not state or imply that he represents a person or firm that he does not in fact represent; and
- (m) not solicit or advertise tax consulting services by claiming a specific result or stating a conclusion regarding such services without prior analysis of the facts and circumstances pertaining thereto.

(2) The professional responsibility stated in sub-rule (1) is in addition but not in derogation to any such responsibility or code of ethics applicable to the professional conduct of the authorized representative under any other law.

6. Power to disqualify.– On receipt of a complaint against any authorized representative for misconduct from the Appellate Tribunal or concerned officer of the Authority or other relevant forum; the Authority may, after affording such representative an opportunity of being heard, disqualify him from representing a registered person.

**CHAIRPERSON
PUNJAB REVENUE AUTHORITY**