



**GOVERNMENT OF PUNJAB  
PUNJAB REVENUE AUTHORITY**

August 01, 2012

**NOTIFICATION  
(Sales Tax on Services)**

No.PRA/Orders.06/2012 (8). 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 (Adjudication and Appeals) Rules 2012.

(2) They shall come into force at once.

**CHAPTER II  
ORIGINAL ADJUDICATION**

**2. Show cause notice.**– (1) Where audit report and contravention report have been prepared, the contents of the show cause notice shall be based upon the facts contained therein.

(2) Where show cause notice is to be issued for rejection of any refund of the tax, all relevant details and grounds of refund shall be incorporated in the show cause notice and reasons for the proposed rejection of the refund shall be stated in clear terms.

(3) Mere issuance of show cause notice for rejection of refund does not mean rejection of refund as a refund claimed by a registered person can be eventually proved and found admissible during or on the conclusion of adjudication proceedings.

**3. Reference to legal provisions.**–All relevant provisions of law relating to jurisdictional competence, vires of the show cause notice, time limitation, provisions alleged to have been contravened, grounds for refusal to accept any right, claim or entitlement and provision relating to determination or existence of undischarged tax liability and provisions relating to fines or penalties shall be quoted in the show cause notice.

**4. Clubbing of show cause notices.**–Where an adjudicating officer has issued more than one show cause notices to a registered person, he may club all such notices and pass a single adjudication order.

**5. Group adjudication.**– An adjudicating officer may club the cases of different registered persons involving identical matter or matters and the statutory pecuniary limit on the adjudicating officer, if any, shall not apply on the aggregate tax amount of such clubbed cases.

**6. Principles of natural justice.**– Principles of natural justice, fairness, reasonableness and neutrality shall be strictly observed in adjudication proceedings.

**7. Adjournments.**– Adjournments shall be given only in such situations where request thereof has been made on genuine and bonafide grounds and frivolous

requests for adjournments aimed at avoiding early or timely conclusion of adjudication shall be declined by recording reasons.

**8. Condonation.**— Where any question of condonation of time limitation or other procedural condition is involved, it shall be resolved purely on merit and only in circumstances where factors beyond normal human control exist, following the doctrine of bonafide inability.

**9. Examination of records, evidences.**—(1) It shall be the personal responsibility of the adjudicating officer to ensure that records and evidences produced in or relevant to the case are properly looked into and examined before drawing any conclusion or inference.

(2) The particulars of the data, records and evidences examined in the case shall be precisely mentioned in the adjudication order.

**10. Electronic adjudication.**— Where any registered person, for any bonafide reasons, requests for hearing of his case under adjudication through recordable video conferencing and other modern electronic media, it shall be honoured if found feasible and not detrimental or prejudicial to the interests of the adjudication proceedings.

**11. Quasi-judicial nature of adjudication.**—Tax adjudication shall be treated as a quasi-judicial process and it shall be the responsibility of the adjudicating officer to protect the legitimate revenue rights of the Government and give genuine relief to the taxpayer consistent with law.

**12. Rationale of penalties.**—No penalty out of proportion to the nature and degree of contravention shall be imposed and the adjudicating officer may use his judicious discretion to soften or otherwise dispense with penalty where it is proved that un-discharging of tax liability was not based upon melafide intentions.

**13. Adjudication orders.**— The adjudicating officer shall issue a self-speaking order covering, amongst other things:

- (i) background details of the case;
- (ii) facts of contraventions quoting the relevant legal provisions;
- (iii) brief of the penal or other actions suggested in the show cause notice;
- (iii) precise description of the defence relied upon by the taxpayer;
- (iv) particulars of the data, information, records, documents and evidences examined;
- (v) discussion and findings on departmental and defense arguments;
- (vi) principal inference drawn with reasons; and
- (vii) conclusive judgment.

**13. Summary adjudication.**— (1) Where a registered person requests for summary adjudication of his case, the adjudicating officer may adjudicate and decide the case summarily without issuance of a show cause notice.

(2) Summary adjudication of any case shall not extinguish the right of a registered person for appeal.

### **CHAPTER III FIRST APPELLATE ADJUDICATION**

**14. Form of first appeal.**— Appeal to the Commissioner (Appeals) shall be filed in the following format:

**Appeal under the Punjab Sales Tax on Services Act, 2012**

**FORM: PST-5A**

**Rule 14**

**Commissioner (Appeals):**

Amount of tax payable on the basis of Return(s) filed for the impugned tax period.

Whether Paid

Yes

No

Evidence of Payment

Amount

Date of Payment

Name of Applicant :

Status  Individual  Association of Persons  Company

Address

NTN  -  PSTN

Name of authorized representative: (Annex - authority/Power of Attorney)

Address at which notice is to be sent:

Tax period(s) please specify:  Date dispute arose (Annex copy of this impugned order):

Nature of dispute:  Tax assessed:

Whether appealed in time:

Grounds of appeal in brief:

Brief claim in appeal / prayer:

**VERIFICATION**

- I, \_\_\_\_\_ s/o \_\_\_\_\_ the proprietor / partner / managing director of M/S. \_\_\_\_\_ the appellant, do hereby declare that whatever is stated is true to the best of my knowledge and belief.
- I am competent to file the appeal in my capacity as \_\_\_\_\_
- I further certify that a true copy of this form of appeal has been sent by Registered Post/AD/Courier services or delivered to the concerned officer personally to the Commissioner/Circle/Unit \_\_\_\_\_ Zone/Jurisdiction \_\_\_\_\_ on \_\_\_\_\_ (date).

Signature of the appellant \_\_\_\_\_

Name (in capital letters) \_\_\_\_\_

CNIC number of person signing the appeal \_\_\_\_\_

The form of appeal and verification form appended thereto shall be signed:

- in case of an individual by the individual himself
- in case of a company by the principal officer
- in case of AOP by member / partner

**INDEX OF ATTACHMENTS**

S. No.	Subject	Annexure	Page Nos.	
			From	To

(Subject Example: 1. Commissioner Appeal Order 2. Assessment Order 3. Appeal Fee (challan) 4. Vakalatnama / Power of attorney 5. Other documents)



**Appellant :**

**V/S**

**Respondent :**

Section under which any order of the sales tax authority was appealed against:   
(Attach a copy of the appeal order)

Date of communication of the order appealed against :

Address to which notices may be sent to the appellant:

Address to which notices may be sent to the respondent claim in appeal :

Grounds of appeal : \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**VERIFICATION**

1. I, \_\_\_\_\_ s/o \_\_\_\_\_ the proprietor / partner / managing director of M/S. \_\_\_\_\_ the appellant, do hereby declare that whatever is stated is true to the best of my knowledge and belief.
2. I am competent to file the appeal in my capacity as \_\_\_\_\_
3. I further certify that a true copy of this form of appeal has been sent by Registered Post/AD/Courier services or delivered to the concerned officer personally to the Commissioner/Circle/Unit \_\_\_\_\_ Zone/Jurisdiction \_\_\_\_\_ on \_\_\_\_\_ (date).

Signature of the appellant \_\_\_\_\_

Name (in capital letters) \_\_\_\_\_

CNIC number of person signing the appeal \_\_\_\_\_

The form of appeal and verification form appended thereto shall be signed:

- a) in case of an individual by the individual himself
- b) in case of a company by the principal officer
- c) in case of AOP by member / partner

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**20. Form of reference to High Court.**– Reference to the High Court shall be filed in the following format:

<p><b><u>REFERENCE TO THE HIGH COURT</u></b>  <b>under Punjab Sales Tax on Services Act, 2012</b></p>	<p><b>FORM: PST - 5C</b>          Rule 20</p>	
<p>An application to refer to the Lahore High Court any question of Law shall be in the following form, namely.</p> <p>Form of reference application</p> <p>Before the Lahore High Court <input style="width: 40px;" type="text"/> Year</p> <p>Punjab Sales Tax, Reference application No: <input style="width: 250px;" type="text"/></p>		
<p><b>Appellant:</b></p> <div style="border: 1px solid black; height: 50px; width: 250px;"></div>	<p><b>V/S</b></p>	<p><b>Respondent:</b></p> <div style="border: 1px solid black; height: 50px; width: 250px;"></div>
<p>Title and number of appeal which gives rise to the reference:</p> <div style="border: 1px solid black; height: 25px; width: 450px;"></div>		
<p>The applicant(s) state(s) as follows: -</p> <p>1. <b>Name of Tribunal</b> <input style="width: 250px;" type="text"/> who decided on appeal, which gave rise to the question, with <b>No &amp; Date:</b> <input style="width: 150px;" type="text"/></p> <p>2. <b>The date the order was served:</b> <input style="width: 150px;" type="text"/></p> <p>3. <b>Certificate that from the facts which are admitted and/or found by the Tribunal, the question(s) of law which arises and/or its order has been truly stated in the attached statement of the case.</b></p> <p>4. <b>That the following questions of law arise out of the order of Tribunal:</b></p> <p>i. _____</p> <p>ii. _____</p> <p>iii. _____</p>		
<p>The following documents are attached:</p> <p>(1) Statement of the case figures by the Appellant</p> <p>(2) Certified copy of the order of the Tribunal from which the question of law stated above arises</p> <p>(3) First appellate order by Commissioner (Appeals) original assessment or other order</p>		
<p><b><u>Note Below:</u></b>          Application to be made in triplicate.          Application made be accompanied by a fee of Rs. 100 deposited to NBP (appeals head of a/c).</p>		
<p>_____  <b>Signed (Appellant)</b></p>		
<p>_____  <b>Signed by Appellant          or          Authorized Representative</b></p>		

**CHAIRPERSON  
PUNJAB REVENUE AUTHORITY**