



THE PUNJAB SALES TAX
ON
SERVICES ACT 2012

Government of Punjab

Punjab Revenue Authority

Government of Punjab

CHAPTER XIII

MISCELLANEOUS

- 83. Computation of limitation period.**— In computing the period of limitation prescribed for any appeal or application under this Act, the day on which the order complained of was served and, if the concerned person was not furnished with a copy of the order, the time requisite for obtaining a copy of such order shall be excluded.
- 84. Condonation of time-limit.**— (1) Where any time or period has been specified under any of the provisions of the Act or the rules within which any act or thing, including submission of an application, filing of a return or payment of tax, is to be done, the Authority may permit such application to be made or such act or thing to be done within such time or period as it may consider appropriate.
- (2) The Authority may, by notification in the official Gazette, and subject to such limitations or conditions as may be specified therein, empower any Commissioner or the officer of the Authority to exercise the powers under this section in any case or class of cases.
- 85. Bar of suits, prosecution and other legal proceedings.**— (1) No suit shall be brought in any civil court to set aside or modify any order passed, any assessment made, any tax levied, any penalty or default surcharge imposed or collection of any tax made under this Act.
- (2) No suit, prosecution or other legal proceeding shall lie against the Government or against any public servant in respect of any order passed in good faith under this Act.
- (3) Notwithstanding anything in any other law, no investigation or inquiry shall be undertaken or initiated by any government agency against any officer or official for anything done in his official capacity under this Act, except with the permission of the Authority.
- 86. Removal of difficulties.**— (1) The Government may pass such order for removing any difficulty or for bringing the provisions of this Act into effective operation direct that provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient.
- (2) The power under this section shall not be exercised after the expiry of two years from the commencement of this Act.
- 87. Repeal and savings.**— (1) The Punjab Sales Tax Ordinance, 2000 (*II of 2000*) is hereby repealed.
- (2) Any proceeding under the repealed Ordinance pending on the date notified under sub-section (3) of section 1 before any authority, forum or any court by way of adjudication, assessment, appeal, reference, revision or prosecution shall be continued and disposed of as if this Act has not come into force.
- (3) Where the Government or the Authority takes any action, makes any decision or orders, issues any instructions, directions, clarifications or notifications in pursuance of or in exercising of powers conferred under any provision of any law in respect of any matter relating to the tax and allied issues covered under this Act or the rules, such actions, decisions, orders, instructions, directions,

clarifications and notifications shall be deemed to have been validly issued to serve the purposes of this Act and the rules.

- (4) Where so directed by the Government, any tax payable but not paid under the Punjab Sales Tax Ordinance, 2000 (II of 2000) may be recovered under this Act, but without prejudice to any action already taken for the recovery of the amount under the said Ordinance.



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