

(BILL AS INTRODUCED IN THE ASSEMBLY AND
RECOMMENDED BY THE STANDING COMMITTEE
ON FINANCE)

PROVINCIAL ASSEMBLY OF THE PUNJAB

Bill No. 51 of 2015

THE PUNJAB REVENUE AUTHORITY (AMENDMENT) BILL 2015

A
BILL

to validate the levy, charging, collection and realization of the sales tax on services or any other amount and certain other actions of Punjab Revenue Authority.

It is necessary in public interest to validate the levy, charging, collection and realization of the sales tax on services or any other amount and certain other actions of Punjab Revenue Authority and to deal with other matters.

Be it enacted by Provincial Assembly of the Punjab as follows:

1. **Short title and commencement.**- (1) This Act may be cited as the Punjab Revenue Authority (Amendment) Act 2015.
(2) It shall come into force at once and shall be deemed to have taken effect on and from 1 July 2012.
2. **Amendment in section 2 of Act XLIII of 2012.**- In the Punjab Revenue Authority Act 2012 (XLIII of 2012), for brevity cited as the said Act, in section 2, for clause (j), the following shall be substituted:
“(j) “member” means a member of the Authority and includes an *ex-officio* member;”.
3. **Amendment in section 5 of Act XLIII of 2012.**- In the said Act, in section 5, after subsection (3), the following new subsection (4) shall be inserted:
“(4) Till such time that the Authority is constituted under this Act, the Chairperson shall perform the functions and discharge the duties of the Authority.”
4. **Insertion of section 36 in Act XLIII of 2012.**- In the said Act, after section 35, the following new section 36 shall be inserted:
“**36. Validation.**- Notwithstanding any omission, discrepancy or defect in the establishment or composition of the Authority or anything to the contrary contained in this Act or the Punjab Sales Tax on Services Act 2012 (XLII of 2012) or the rules made thereunder:
(a) any action of the Chairperson on behalf of the Authority, or anything to the contrary contained in any decree, judgment or order of any court, the sales tax or any other amount levied, charged, collected or realized by the functionaries of the Authority from any person shall be deemed to have been validly taken, levied, charged, collected or realized under the Act; and
(b) any action taken by the Chairperson till the establishment of the Authority under section 3 of the Act shall be deemed to be the action taken by the Authority.”
5. **Repeal.**- The Punjab Revenue Authority (Amendment) Ordinance, 2015 (XXXI of 2015)) is hereby repealed.

MINISTER INCHARGE

Lahore:
12 November 2015

RAI MUMTAZ HUSSAIN BABAR
Secretary

