



Substitution of section 3-A of Punjab Act 9 of 2000.

Amendment in section 4 of Punjab Act 9 of 2000.

4. In the Principal Act, for section 3-A, the following section shall be substituted, namely:-

"3-A Notwithstanding anything contained in sub-sections (1), *Levy of tax* (2) and (3) of section 3, there shall be levied a tax on *certain goods* under this act on entry of goods into local areas at such rates, as may be specified from time to time by the State Government by notification in the Official Gazette, even if the tax is payable on those goods under the Punjab Value Added Tax Act,2005 or the Central Sales Tax Act, 1956 and in respect of those goods, the provisions of sub-section (5) of section 3, shall not apply. Such tax shall be payable and paid by the dealer in the manner as may be prescribed:

Provided that the State Government may, exempt any class of goods or persons from the payment of tax under this Act, subject to such conditions, as may be prescribed".

5. In the principal Act, in section- 4,-

(a) in sub-section (1), for the words "fails to pay the tax", the words "fails to pay the tax and penalty" shall be substituted;

(b) for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) If the Officer referred to in sub-section (1), is satisfied that the person carrying the goods wilfully failed to pay the tax, he may after giving the person a reasonable opportunity of being heard, direct him to pay by way of penalty in addition to the tax payable, a sum to be calculated at the rate of fifty per cent of the value of such goods.",

(c) in sub-section (3), for the words "tax or penalty", the words "tax and penalty", shall be substituted ; and

(d) for sub-section (4), the following sub-section shall be substituted, namely :-

"(4) If the amount of tax and penalty or of both, as the case may be, referred to in sub-section (3), is not paid by the importer within a period of sixty days from the date of the order levying tax and penalty, the officer concerned shall have the power to sell the goods by public auction in the prescribed manner. The remainder amount, if any, left after the recovery of tax or penalty or both as the case may be, and after deducting the expenses on auction, shall be refundable to the persons concerned."