

1st October, 2019

Notification

No.PRA/Order.06/2017.Vol(V)/43 In exercise of powers conferred under section 14A of the Punjab Sales Tax on Services Act, 2012, Punjab Revenue Authority is pleased to require persons or class of persons mentioned at column 1 to collect and pay full applicable amount of Punjab sales tax @ 16% in case of taxable services mentioned in column 2 on the value taxable services given in column 4 of Table 1 according to the procedure specified as under:

Table 1

1	2	3	4
Persons or class of persons	Taxable Services	Description	Value of taxable service
Distribution companies (DISCOs) responsible for distribution of electricity in the Punjab	Services in relation to transport of goods other than water, through pipeline, conduit, transmission lines or any other medium. (Entry No 47 of the second schedule of the Act ibid.)	Payments made or accrued to power transmission company (NTDC) on account of wheeling charges, transmission line charges etc.	Gross value of charges

2. A word and expression used in this notification shall have the meanings as are assigned to them under the Punjab Sales Tax on Services Act, 2012 and rules made thereunder.

3. The matters relating to payment of tax, assessment of tax, recovery of tax not levied or short levied, records and its retention, and recovery of arrears of tax, payable under this notification shall be dealt with in accordance with the provisions of the Act, ibid and rules made thereunder.

4. The registered person providing taxable services in the Punjab shall be entitled to claim deduction and adjustment of tax paid under this notification in terms of section 16 of the Punjab Sales Tax on Services Act, 2012, subject to the provisions of section 16A and 16 B of the Act ibid.

5. The persons making payment of tax under this notification shall be liable to register with the Authority, if not already registered, and shall file monthly statement as specified below by 15th day of the following second month in which the service provider issues invoice, provides the service, or payment is made against the service, whichever is earlier.

Form

Punjab Sales Tax Monthly Statement for Payment of Tax

(See section 14A)

Collecting Agent name: -----

Contact (Tel/Cell): _____ E-mail: _____

Period

m	m	y	y	y	y
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NTN/PNTN

Sr. No.	Name of Service Provider	NTN / PNTN/ Or CNIC whichever is applicable	Description of the services involved	Value (excluding Sales Tax) of the Services Involved or Gross Amount of Commercial Invoice	Amount of Punjab Sales Tax Invoiced or	Amount of Punjab Sales Tax collected

Verification	<p>I, _____ holder of CNIC No. _____ in my capacity as _____, certify that the tax has been paid into Punjab Government Head of account <u>B0 2385- Punjab Sales Tax On Services (Withholding)</u> and information given above is correct, complete and in accordance with the provisions of the Punjab Sales Tax on Services Act, 2012 and the rules and notifications issued thereunder.</p>
	<p>Date: _____ Stamp _____ Signature: _____</p>


Additional Commissioner (HQs)
Punjab Revenue Authority

A copy is forwarded to Superintendent, Government Printing Press, Lahore for printing this notification in the official Gazette, immediately and send twenty copies thereof to Punjab Revenue Authority.

Endorsement

- (i) Principal Officers of LESCO, GEPCO, MEPCO, FESCO, and IESCO.
- (ii) All Members, PRA.
- (iii) All Commissioners, PRA.
- (iv) Chief Executive Officer, PRAL Head Office, Software Technology Park, 2nd Floor, Service Road (North), Sector I-9/3, Islamabad.

- (v) Director Information Technology, PRA.
- (vi) Manager Operations, PRAL for uploading.
- (vii) PS to the Finance Secretary, Government of the Punjab, Civil Secretariat, Lahore.
- (viii) Officers Concerned.
- (ix) Office file.