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	Contents	<i>Pages</i>
Part - I	Acts	
	<i>Nil</i>	
Part - II	Ordinances	
	The Punjab Goods and Services Tax (Amendment) Ordinance, 2018. (Punjab Ordinance No. 2 of 2018)	.. 5-17
Part - III	Delegated Legislation	
	1. Notification No. G.S.R.81/C.A.67/1957/ Ss.15and 23-C/Amd.(7)/2018, dated the 22nd October, 2018, containing amendment in the Punjab Minor Mineral Rules, 2013.	.. 2209-2222
	2. Notification No. S.O.149/P.A.8/2018/ S.3/ 2018, dated the 22nd October, 2018, levying surcharge on Motor Vehicles registered in the State of Punjab.	.. 2223
	3. Notification No. S.O.150/P.A.8/2018/ S.3/ 2018, dated the 22nd October, 2018, levying surcharge on Transport Vehicles.	.. 2225
Part - IV	Correction Slips, Republications and Replacements	
	<i>Nil</i>	

PART II

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 23rd October, 2018

No. 26-Leg./2018.-The following Ordinance of the Governor of Punjab, promulgated under clause (1) of article 213 of the Constitution of India on the 18th day of October, 2018, is hereby published for general information:-

**THE PUNJAB GOODS AND SERVICES TAX (AMENDMENT)
ORDINANCE, 2018**

(Punjab Ordinance No. 2 of 2018)

AN

ORDINANCE

further to amend the Punjab Goods and Services Tax Act, 2017.

Promulgated by the Governor of Punjab in the Sixty-ninth Year of the Republic of India.

Whereas, the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Punjab is pleased to promulgate the following Ordinance, namely:-

1. (1) This Ordinance may be called the Punjab Goods and Services Tax (Amendment) Ordinance, 2018. Short title and commencement.

(2) Save as otherwise provided, the provisions of this Ordinance shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Ordinance and any reference in any such provision to the commencement of this Ordinance shall be construed as a reference to the coming into force of that provision.

2. In the Punjab Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 2,- Amendment of section 2 of Punjab Act 5 of 2017.

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- (i) in clause (4), for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;
- (ii) in clause (16), for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;
- (iii) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:-
“(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”;
- (iv) clause (18) shall be omitted;
- (v) in clause (35), for the word, brackets and letter “clause (c)”, the word, brackets and letter “clause (b)” shall be substituted;
- (vi) in clause (69), in sub-clause (f), after the word and figures “article 371”, the words, figures and letter “and article 371J” shall be inserted; and
- (vii) in clause (102), the following Explanation shall be inserted, namely:-
“Explanation.—For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;”.
3. In the principal Act, in section 7, with effect from the 1st day of July, 2017,-
- Amendment of
section 7 of
Punjab Act 5 of
2017.
- (i) in sub-section (1), -
- (a) in clause (b), after the words and sign “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;
- (b) in clause (c), after the letter and word “a consideration”, the word “and” shall be omitted and shall always be deemed to have been omitted;
- (c) clause (d) shall be omitted and shall always be deemed to have been omitted;
- (ii) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:-

“(1A) Where certain activities or transactions, constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”; and

- (iii) in sub-section (3), for the words, brackets and figures “sub-sections (1) and (2)”, the words, brackets, sign, figures and letter “sub-sections (1), (1A) and (2)” shall be substituted.

4. In the principal Act, in section 9, for sub-section (4), the following sub-section shall be substituted, namely:-

Amendment of section 9 of Punjab Act 5 of 2017.

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

5. In the principal Act, in section 10,-

Amendment of section 10 of Punjab Act 5 of 2017.

- (i) in sub-section (1),-

(a) for the sign and words “in lieu of the tax payable by him, an amount calculated at such rate”, the words, brackets, sign and figures “in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate” shall be substituted;

(b) in the proviso, for the words and sign “one crore rupees, as may be recommended by the Council.”, the words “one crore and fifty lakh rupees as may be recommended by the Council.” shall be substituted;

(c) after the proviso, the following proviso shall be inserted, namely:-

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher.”;and

-
- (ii) in sub-section (2), for clause (a), the following clause shall be substituted, namely:-
“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.
6. In the principal Act, in section 12, in sub-section (2), in clause (a), the words, brackets and figure “sub-section (1) of” shall be omitted. Amendment of section 12 of Punjab Act 5 of 2017.
7. In the principal Act, in section 13, in sub-section (2), the words, brackets and figure “sub-section (2) of” occurring at both the places, shall be omitted. Amendment of section 13 of Punjab Act 5 of 2017.
8. In the principal Act, in section 16, in sub-section (2),-
- (i) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:-
“Explanation.-For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services-
- (i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;
- (ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.”; and
- (ii) in clause (c), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted.
9. In the principal Act, in section 17,- Amendment of section 17 of Punjab Act 5 of 2017.
- (i) in sub-section (3), the following Explanation shall be inserted, namely:-
“Explanation.-For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.”; and

(ii) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:-

- (A) further supply of such motor vehicles; or
- (B) transportation of passengers; or
- (C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used-

(i) for making the following taxable supplies, namely:-

- (A) further supply of such vessels or aircraft; or
- (B) transportation of passengers; or
- (C) imparting training on navigating such vessels; or
- (D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available-

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged-

- (I) in the manufacture of such motor vehicles, vessels or aircraft; or
- (II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both-

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing,

renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

- (ii) membership of a club, health and fitness centre; and
- (iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided further that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide to its employees under any law for the time being in force.”.

10. In the principal Act, in section 20, in the Explanation, in clause (c), for the words and figures “under entry 84”, the words, figures and letter “under entries 84 and 92A” shall be substituted. Amendment of section 20 of Punjab Act 5 of 2017.

11. In the principal Act, in section 22, - Amendment of section 22 of Punjab Act 5 of 2017.

- (i) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover.”; and

- (ii) in the Explanation, in clause (iii), after the word “Constitution”, the words “except the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

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12. In the principal Act, in section 24, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted. Amendment of section 24 of Punjab Act 5 of 2017.
13. In the principal Act, in section 25,- Amendment of section 25 of Punjab Act 5 of 2017.
- (i) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:-
- “Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005 (Central Act 28 of 2005), in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the State.”; and
- (ii) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:-
- "Provided that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed."
14. In the principal Act, in section 29,- Amendment of section 29 of Punjab Act 5 of 2017.
- (i) in the marginal heading, after the word “Cancellation”, the words “or suspension” shall be inserted;
- (ii) in sub-section (1), after clause (c), the following proviso shall be inserted, namely:-
- “Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”; and
- (iii) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:-
- “Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”.
15. In the principal Act, in section 34,- Amendment of section 34 of Punjab Act 5 of 2017.
- (i) in sub-section (1),-

-
- (a) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;
- (b) for the words “a credit note”, the words “one or more credit notes for supplies made in a financial year” shall be substituted;and
- (ii) in sub-section (3),-
- (a) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;
- (b) for the words “a debit note”, the words “one or more debit notes for supplies made in a financial year” shall be substituted.
16. In the principal Act, in section 35, in sub-section (5), the following proviso shall be inserted, namely:-
- Amendment of section 35 of Punjab Act 5 of 2017.
- “Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.
17. In the principal Act, in section 39,-
- Amendment of section 39 of Punjab Act 5 of 2017.
- (i) in sub-section (1),-
- (a) for the words “in such form and manner as may be prescribed”, the words “in such form, manner and within such time as may be prescribed” shall be substituted;
- (b) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof” shall be omitted;
- (c) the following proviso shall be inserted, namely:-
- “Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;
- (ii) in sub-section (7), the following proviso shall be inserted, namely:-
- “Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the

return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”; and

(iii) in sub-section (9),-

(a) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(b) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

18. In the principal Act, after section 43, the following section shall be inserted, namely:-

Insertion of
section 43A in
Punjab Act 5 of
2017.

“43A. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

Procedure for
furnishing return
and availing input
tax credit.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the

case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,-

- (i) within six months of taking registration;
- (ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,

shall be such as may be prescribed.”.

19. In the principal Act, in section 48, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted.

Amendment of section 48 of Punjab Act 5 of 2017.

20. In the principal Act, in section 49,-

Amendment of section 49 of Punjab Act 5 of 2017.

(i) in sub-section (2), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted; and

(ii) in sub-section (5),-

(a) in clause (c), the following proviso shall be inserted, namely:-

“Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”;

(b) in clause (d), the following proviso shall be inserted, namely:-

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”.

21. In the principal Act, after section 49, the following sections shall be inserted, namely:-
- Insertion of section 49A and 49B in Punjab Act 5 of 2017.
- “49A. Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilised towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.
- Utilisation of input tax credit subject to certain conditions.
- 49B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”
- Order of utilisation of the input tax credit.
22. In the principal Act, in section 52, in sub-section (9), for the word and figures “section 37”, the words and figures “section 37 or section 39” shall be substituted.
- Amendment of section 52 of Punjab Act 5 of 2017.
23. In the principal Act, in section 54,-
- Amendment of section 54 of Punjab Act 5 of 2017.
- (i) in sub-section (8), in clause (a), for the words “zero-rated supplies”, the words "export" and "exports" shall respectively be substituted; and
- (ii) after sub-section (14), in the Explanation, in clause (2),-
- (a) in sub-clause (c), in item i, after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;
- (b) for sub-clause (e), the following sub-clause shall be substituted, namely:-
- “(e) in the case of refund of unutilised input tax credit under clause ii of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.
24. In the principal Act, in section 79, after sub-section (4), the following Explanation shall be inserted, namely:-
- Amendment of section 79 of Punjab Act 5 of 2017.
- “Explanation.—For the purposes of this section, the word person shall

include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.”.

25. In the principal Act, in section 107, in sub-section (6), in clause (b), after the words and sign “arising from the said order,” the words and sign “subject to a maximum of twenty-five crore rupees,” shall be inserted. Amendment of section 107 of Punjab Act 5 of 2017.
26. In the principal Act, in section 112, in sub-section (8), in clause (b), after the words and sign “arising from the said order,” the words and sign “subject to a maximum of fifty crore rupees,” shall be inserted. Amendment of section 112 of Punjab Act 5 of 2017.
27. In the principal Act, in section 129, in sub-section (6), for the words “seven days” occurring at both the places, the words “fourteen days” shall be substituted. Amendment of section 129 of Punjab Act 5 of 2017.
28. In the principal Act, in section 143, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:-
“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.”. Amendment of section 143 of Punjab Act 5 of 2017.
29. In the principal Act, in Schedule I, in paragraph 4, for the words “taxable person”, the word “person” shall be substituted. Amendment of Schedule I of Punjab Act 5 of 2017.
30. In the principal Act, in Schedule II, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017. Amendment of Schedule II of Punjab Act 5 of 2017.
31. In the principal Act, in Schedule III,-
(i) after paragraph 6, the following paragraphs shall be inserted, namely:-
“7. Supply of goods from a place outside India to another place outside India without such goods entering into India;
8. (a) Supply of warehoused goods to any person before clearance for home consumption;
(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;
and

- (ii) The Explanation shall be numbered as Explanation 1 and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:-

“Explanation 2.—For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962).”.

V.P. SINGH BADNORE,
Governor of Punjab.

VIVEK PURI,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF MINES AND GEOLOGY

NOTIFICATION

The 22nd October, 2018

No. G.S.R.81/C.A.67/1957/Ss.15 and 23-C/Amd.(7)/2018.-In exercise of the powers conferred by section 15 and section 23-C of the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act No. 67 of 1957), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules further to amend the Punjab Minor Mineral Rules, 2013, namely:-

RULES

1. (1) These rules may be called the Punjab Minor Mineral (Amendment) Rules, 2018.
(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Minor Mineral Rules, 2013 (hereinafter referred to as the said rules), in rule 2,-
 - (i) after clause (a), the following clauses shall be inserted, namely:-

"(aa) 'Annual Concession Quantity' means the quantity of sand and gravel, that the concessionaire shall be allowed to mine per annum from a mining block;" and

(aaa) 'Annual Concession Value' means the per annum amount to be paid by the concessionaire to the Department for raising the mineral(s) from the mine block granted on contract;" and
 - (ii) after clause (w), the following clause shall be inserted, namely:-

"(ww) 'Mining Block' means a defined area consisting of stretches of river/areas passing through contiguous blocks of districts;"
3. In the said rules, for rule 7, the following rule shall be substituted, namely:-

"7. Participation fee.- The fee as specified in the Schedule is required to be deposited for participation in e-auction."
4. In the said rules, in Chapter II, for sub-heading C, the following sub-heading shall be substituted, namely:-

" C. Grant of Concession of Individual Mines".
5. In the said rules, sub-rule (3) of rule 34 shall be omitted.

6. In the said rules, after rule 42, the following sub-heading and rules shall be inserted, namely:-

"D. Grant of Concessions for Mining Blocks.

42-A Grant of concessions by auction. – (1) Concessions may be granted by the Government by auction for a maximum period of three years, which may be extended by six months.

(2) No concession shall be renewed or extended beyond the maximum period of six months.

(3) The concession shall be granted for a quantity of the mineral to be excavated per annum as may be specified in the auction notification.

42-B. Security Deposit.–(1) The concessionaire shall deposit security amount in cash or as bank guarantee equivalent to twenty-five per cent of annual concession value in case the bid is upto one hundred and fifty per cent of the reserve price and fifty per cent in case the bid is more than one hundred and fifty per cent of the reserve price. The security amount shall be adjusted in last instalment(s) provided that there are no other dues to be recovered.

(2) Environmental performance guarantee shall be furnished by the successful bidder in the manner and for the purposes specified and this shall be a pre-condition for executing the agreement.

42-C. Notice of Auction. - The auction shall be notified, -

(a) on the notice-board of the Director, the District Mining Officers/Assistant Mining Officers and at least in two newspapers with a wide circulation in the area where the mining block is situated, at least one newspaper being in Punjabi;

(b) in the Punjab Government Gazette at least fifteen days before the date of auction. A copy of the auction notice shall be sent to the local authority having jurisdiction over the area where the mining block is situated, for giving wide publicity;

(c) on a website specified by the Director;

(d) the notice of auction shall contain a brief description regarding the place, time and method of auction (including electronic auction), the mining blocks to be auctioned, the periods of concessions, reserve values, earnest moneys and main terms and conditions of auction; and

(e) the detailed description, terms and conditions of the auction and the intended concessions shall be available in the offices of the Director and the District Mining Officers/Assistant Mining Officers concerned and, on the website, specified by the Director.

- 42-D. Procedure of Auction.– (1) The auction shall be held by way of e-auction.
- (2) Before the auction, intending bidders shall deposit such earnest money, in such manner, as may be specified by the Director in the auction notification. The earnest money shall be deposited prior to auction and intending bidder shall register himself on the portal as specified prior to the auction.
 - (3) On completion of bidding process, the successful bidder shall be offered a provisional acceptance of bid to deposit the required amount including security within seven working days from the issue of such provisional acceptance.
 - (4) In the event of non-payment of the requisite amount as stipulated, the earnest money deposited by the highest bidder, shall be forfeited.
 - (5) The earnest money of the successful bidder shall be adjusted against the first payment(s) due from him.
 - (6) The earnest money shall be refunded within seven working days of provisional acceptance of bid to all unsuccessful bidders.
 - (7) Misbehaviour or violation of rules or procedures of auction by any bidder during auction shall make him liable for forfeiting his earnest money, removal from the place of auction and debarring him for a period up to three years from any future auction under these rules.
- 42-E. Payment of annual concession value. – The annual concession value shall be divided into four equal quarterly installments and each quarterly installment shall be deposited in advance on the due date, as prescribed in the agreement in Form 'L-1'.
- 42-F. Surrender of a Mining Contract.- The Government may accept the concessionaire's request for surrender of a concession subject to the condition that seventy-five per cent of the security deposit shall be forfeited.
- 42-G. Execution of contract.- The bidder shall execute a deed of agreement in Form 'L-1'. The execution of the deed shall be made within fifteen days from the date of issuance of provisional acceptance of bid to the bidder and if no such contract is executed within the aforesaid period, the provisional order accepting the bid shall be deemed to have been revoked and the amount paid under rule 42(D)(3) shall be forfeited to the Government:

Provided that where the Government or an officer authorised by it, is satisfied that the bidder is not responsible for the delay in the execution of the contract, the Government or authorised officer, as the case may be, may permit the execution of the contract within a reasonable time after the expiry of the aforesaid period of fifteen days." .

7. In the said rules, in rule 58, after the word "Director", the words and figure, "provided that nothing herein shall affect a concession provided for in Rule 42A of these rules" shall be added.
8. In the said rules, in the SCHEDULE, under sub-heading C, against serial No. 1, for the words, "Application Fees for Certificate of Approval", the words, "Fee for Participation in e-auction" shall be substituted.

FORM 'L1'

[See rules-42-E and 42-G]

This concession agreement made this _____ day of _____
20_____ between the Governor of Punjab acting through _____

_____ (hereinafter called the 'government' which expression shall, where the context so admits, be deemed to include his successors in office and assigns) of the one part;

Where the Concessionaire is an individual:- _____ (Name and address of the person)(hereinafter referred to as the "Concessionaire" which expression shall where the context so admits, includes his heirs, executors, administrator, representatives and permitted assigns)

Where the Concessionaire is more than one individual: - _____ (Name and address of persons)(hereinafter referred to as the "Concessionaire" which expression shall where the context so admits include their respective heirs, executors, administrators, representatives and permitted assigns)

Where the Concessionaire is a registered firm:- _____ (Name and address of all the partners or members, where the "Concessionaire" are a firm or society) all carrying on business in partnership under the firm name and style of _____(name of the firm and address) registered under Indian partnership Act 1932 and having their registered office at _____ (hereinafter referred to as the "Concessionaire" which expression shall where the context so admits include all partner of the said firm, their representatives, heirs, executors/ Administrators and permitted assigns).

When the Concessionaire is a registered company:- _____ (Name of the company) a company registered under _____ (Act under which company incorporated) and having its registered office at _____ (address) (hereinafter referred to as the "Concessionaire" which expression shall where the context so admits, include its successors and permitted assigns) of the other part.

When the Concessionaire is a registered corporative society/consortium of upto three entities to be added

And

whereas, the Concessionaire has paid ₹ _____ (25% of annual concession value) as first quarterly instalment for the first year and a security deposit of ₹ _____ for the due fulfilment of the terms and covenants hereinafter mentioned and the Government has agreed to grant him a mining concession.

Now these presents witnessth as follows:-

- 1. Term of concession** - The term of the concession shall be three years which shall be counted from completion of all formalities including taking environmental clearance or 4 months from award of contract, whichever is earlier. In case the next tender gets delayed due to unforeseen factors, the term of the concession may be extended by six month on same terms.
- 2. Annual concession value** – The annual concession value of the concession shall be ₹ ____ per annum for the first year. The annual concession value will be increased by 7% for each subsequent year. The concessionaire shall also pay ₹ 60 per tonne to the landowner.
- 3. Annual concession Quantity** – The annual concession quantity that the concessionaire shall be allowed to mine per annum from a block shall be _____ tonnes. Subject to environmental regulations, the quantity of excavation to be carried out by the concessionaire shall not exceed 35% in April to June, 15% July to Sept, 35% Oct to Dec and 30% Jan to March.
- 4. Mode of payment of concession money** - The Concessionaire shall deposit in advance in equal quarterly instalments annual concession value with the District Mining Officer/ Assistant Mining Officer _____ on the 15th April, 15th July, 15th October and 15th January. In case any amount is not paid by the due date and no action is taken under clause 17, the concessionaire shall be liable to pay interest on such amount at the rate of 18 per cent per annum for the period payment is delayed by the Concessionaire.
- 5. Minimum quantity to be mined:-** The concessionaire, after completion of all formalities including taking environmental clearance or 4 months from award of contract, whichever is earlier, shall be responsible to ensure at least 40% of the annual concession quantity is excavated in first year and 60% in each subsequent year. In case of failure to do so penalty equal to 20% of concession value of the shortfall will be payable by the concessionaire at the end of respective year before further mining is allowed. However, the quantity of material extracted in a year shall not exceed 35% in April to June, 15% July to Sept, 35% Oct to Dec and 30% Jan to March.
- 6. Cap on sale price -**
 - A. Both sand and gravel shall not be sold by the concessionaire at the mining site at more than **Rs.9** per cubic feet which includes cost of loading on the vehicle.
 - B. Maximum rates linked to distance that can be charged per cubic feet for transportation of sand and gravel will be notified.
 - C. Maximum rate of Sand and Gravel chargeable from the end customer will in no case exceed the sum of above said two rates.

- D. The concessionaire will dispatch sand and gravel through only those transporters who agree to transport it at so notified or less rates.
- E. Violation of above points will result in cancellation of the agreement and forfeiture of the security amount.
- 7. Government's right for additional mining rights:-** In case government feels the need to increase supply in the state beyond the concession quantity it will extend offer to all concessionaires in the state, to increase the balance concession quantity of that year by upto 50% on payment of proportionate additional concession amount. Those interested may avail it. Where the existing concessionaire is not interested in it government may invite fresh bids for that block for the additional quantity.
- 8. Identification of Mines and Statutory Clearances:-** The concessionaire shall be responsible to identify mines in the block allotted to him, obtain consent of the land owner(s), arrange for all infrastructural requirements like a right of way etc. and obtain all clearances before starting the mining operations. When the mining is to be carried out in the river bed, the concessionaire shall intimate it 7 days in advance to the Chief Engineer, Drainage and carry out the operation such that it doesn't affect the flow of river or damage embankments. The concessionaire shall ensure that the sand excavation is carried out strictly in accordance with advice of the CE, Mines in this regard. List of the mines identified by the government, if any may be provided to the concessionaire, who shall proceed to make them operational in the most expeditious manner.
- 9. Undertakings regarding Human Resource and Machinery:-** The concessionaire shall provide an undertaking that he shall ensure the presence of Site Manager(s), a JE level officer (Diploma in Civil/Mechanical/Electrical Branches preferably) and Software professional(s) at all mines. He shall provide the machinery as per the details given below which he shall employ as provided in the Environment Clearance:

Machinery Required	Annual extractable material			
	Upto 10 lac MT	Upto 20 lac MT	Upto 30 lac MT	Upto 40 lac MT
1. No of chain mounted excavators with 0.9 cum capacity*	10	20	30	40
2.No of tractor mounted sprinklers	5	10	15	20

** Number of excavators shall increase or decrease depending upon the bucket capacity of machine.*

- 10.** The Government reserves the right to take up de-siltation projects, in such allocated mining blocks, to maintain the river flow, safeguard the embankments and habitations along the rivers on account of geo-technical and hydrological considerations.

11. The Department is in the process of implementing an Online Punjab Sand Portal and sale of sand to all consumers, small, medium or large, will be through online and Offline mode. The concessionaire of each block shall have to notify rate of sand on this portal. The summary of online order, quantity of available sand at mine shall be available on portal. Punjab Sand Portal shall be a facility available to consumer and act as an MIS for the department and concessionaire. The Online and Offline mode shall be allowed for sale of sand from the mines/sand yard. A mobile app shall also be launched for booking of orders by consumers. Online orders could be booked from Divisional Mining Office or Sub-Divisional Mining Office also.
12. Registration of Vehicles on Punjab Sand Portal - All vehicles which shall be used for transportation of sand, will be registered on the sand portal when the Punjab Sand Portal is operationalised. These vehicles shall have Hologram, GPS Tracking and other marking facilities. The consumers shall be able to hire vehicles online, on payment of freight charges at the rates fixed according to length of the transportation. The list of all the registered vehicles along with their contact details shall be displayed for the customers to place orders for transportation.
13. The weighment slips for transportation of sand will have the security features like bar codes, QR codes and will be stamped with date and time along with all other information. The vehicles will be tracked by way of GPS/RFID tags. All vehicles carrying sand shall mandatorily carry the weighment slips for transportation of sand.
14. Geo-tagging of the mine area will be carried out while conducting physical inspection as the boundary of the mine will be checked using the coordinates recorded in GPS device, and the monitoring team can check whether any mining activity is going on outside the permitted area or not.
15. **No quarrying operations in certain areas:-** No quarrying operations or workings shall be carried on or permitted to be carried on by a mineral concession holder to ensure safety of river beds, river embankments, roads, railways, bridges, structures and adjoining areas as follows:
 - a) within a distance of 500 meters upstream/downstream of any high-level bridge and 250 meters upstream/downstream of other bridges
 - b) within a distance of 100 meters inside/outside any flood protection embankment (Bundh).
 - c) 75 meters from any railway line (except with the previous permission in writing of the Railway Administration concerned)
 - d) 60 meters from any bridge or 60 meters from national highway.
 - e) 50 meters from any reservoir, tank, canal or other public works such as public roads and buildings or inhabited sites (except with the previous permission in

writing of the Government or such other Officer, authorized by it in this behalf) otherwise than in accordance with such instructions, restrictions and conditions either general or special which may be attached to such permission.

- f) In the case of village roads no workings shall be carried on within a distance of 10 meters except with the previous permission in writing of the government or any officer, duly authorized by it in this behalf;

The said distances shall be measured in the case of a railway, reservoir, drain or canal horizontally from the outer toe of the bank or the outer edge of the cutting, as the case may be, in the case of a bridge, road or highway from the outer edge of the right of way, and in the case of a building horizontally from the plinth thereof.

- (i) 7.5 meters from the outer periphery of adjoining Government/Private land;
- (ii) The depth of mining in the river bed shall not exceed 3 meters or water level whichever is less, measured from the un-mined bed level at any point in time with proper bench formation;
- (iii) The depth of mining in plane areas shall not exceed 3 meters or water level whichever is less, measured from the un-mined adjoining ground level.
- (iv) No mining shall be carried out without formation of benches under regulation 106 of metalliferous mines regulations, 1961.
- (v) No mining shall be carried out in violation of approved environment management plan/mining plan/scheme of mining.

- 16. To allow entry to Central Government and State Government Officer for inspection, etc:-** The Concessionaire shall at all reasonable times allow the Director of Mines and Geology, Punjab, and any other Officer, authorized by the Central government or by the Punjab Government in that behalf to inspect the said lands and the buildings and plant erected thereon and the concessionaire shall assist such person(s) in conducting the inspection and afford them all information they may reasonably require, and shall conform to and observe all orders which the Central and the Punjab government as the result of such inspection or otherwise, may from time to time pass.
- 17. Assign, sublet or transfer of the concession:-** The Concessionaire shall not assign, sublet or transfer the concession to any person without obtaining prior permission in writing from the Government.
- 18. Fencing and safety of working place:-** The provisions of regulation 106 of metalliferous mines regulations, 1961 and sub-rule (x) of rule 62 shall be adhered to and If a working place is found to be unsafe all persons shall be withdrawn by the concessionaire immediately from the dangerous areas and all access to such working place except for the purpose of removing the danger or saving life shall be prevented by securely fencing the full width of all entrances to the place, at his own accord.

19. **To keep Government indemnified from third party claims:-** The Concessionaire shall keep the Government indemnified from any third party claim and shall settle such claim of his own accord.
20. Concessionaire shall erect pillars for demarcation of mine.
21. **Fencing of excavations after termination or sooner determination of the concession:-** The closure of mine shall be as per the approved mining plan/scheme of mining. The concessionaire, on termination or sooner determination of the concession, shall at his own cost, suitable fence the excavations for safety as instructed by the Director of Mines and Geology, Punjab, or the District Mining Officer/Assistant Mining Officer.
22. **Payment of compensation to the landowner. –** The concessionaire shall be paid to the owner of the land at the rate of Rs. 60/- per tonne, of damage caused to the land under concession, for the mineral excavated.
23. **Felling of trees:-** The concessionaire shall not fell or cut any tree, standing on the land wherein the quarry is located without obtaining prior permission in writing from the Deputy Commissioner of the District concerned or Department of Forests, Punjab, in respect of Forest areas as the case may be and paying its price fixed by him.
24. **Not to carry on surface operation in prohibited areas:-**The concessionaire shall not carry on surface operations in any area, prohibited by any authority, without obtaining prior permission in writing from the concerned authority.
25. **Not to enter and work in the reserved or protected Forest:-**The concessionaire shall not enter and work in any reserved or protected forest without obtaining prior permission in writing from the Department of Forests, Punjab by him in this behalf.
26. **Not to undertake any mining operations in monsoon period:-** The concessionaire shall not undertake mining operations in the river bed during the monsoon period viz. 1st July to 30th September. The excavated materials must be removed before the start of monsoon period.
27. **Application of all rules and regulations to this Concession:-**This concession is subject to all rules and regulations which may from time to time be issued by the Government regulating the working of quarries and other matters affecting the safety, health and convenience of the concessionaire employees or of the public, whether under the Indian Mines Act, Mines and Mineral (Development and Regulation) Act, 1957 or any other law.
28. **To report accident:** The concessionaire shall without delay send the Deputy Commissioner concerned and the District Mining Officer/Assistant Mining Officer _____, a report of any accident, causing loss of life or serious

bodily injuries or seriously affecting or endangering life or property which may at any time occur at or in the said lands in the course of operations under this concession.

- 29. To submit reports and returns:** The concessionaire shall furnish such reports and returns relating to output, labourers employed and other matters as the Government may prescribe.
- 30. Termination upon default by concessionaire:** The Government shall have the right to prematurely terminate the concession -
- (a) If the annual concession value or any other amounts due to the Government are not paid;
 - (b) if any of the terms and conditions of the concession agreement or conditions of grant or permission to undertake mining by any other statutory authority/Competent authority is violated;
 - (c) if any of the provisions of these rules and other laws both Central and State as are applicable to mines and minerals, are not complied with:

Provided that in case of default in payment of Government dues such as concession money/royalty, dead rent or any other dues payable under these presents, the concession may be terminated by the Director or any officer authorised by him without affording hearing to the concessionaire after serving upon a notice to make good the payment within thirty days:

Provided further that the authorised officer may also at any time after issuance of the notice for default on account of non payment of dues, enter upon the said premises and detain all or any of the mineral or movable property therein and may carry away, detain or order the sale of the property so detained, or so much of it as will suffice for the satisfaction of the concession money or rent or royalty or both dues and all costs and expenses occasioned by the non-payment thereof.

- 31. Penalty for default:** In the event of termination of the concession for concessionaire default, the security deposit shall be forfeited and performance guarantee shall be liable to be encashed by the Government.
- 32. Determination of concession in public interest:** The Government may by giving one month' prior notice in writing determine the concession if the Government consider it to be in a public interest:
- Provided that in the State of National Emergency or war, the concession may be determined without giving such notice.
- 33. Surrender of Concession:** The Government may accept the concessionaire's request for surrender of a concession subject to the condition that 75% of the security deposit shall be forfeited.

34. **Recovery of concession money as arrears of land revenue:** Any sum due from the concessionaire on account of concession money in respect of the concession, shall be recovered from him as arrears of land revenue.
35. The time for excavation during summer (1st April to 30th September) shall be from morning 6 O'clock to evening 7 O'clock and in winter (1st October to 31st March) shall be from morning 7 O'clock to evening 5 O'clock.
36. The concessionaire shall arrange for drinking water, rest shelters, latrines, first aid and medical facilities for workers to the satisfaction of competent authority under Mines Act, 1952, Inter-State Migrate Workmen Act, Central-State Government Labour Laws.
37. **Security Deposit shall carry no interest:** The security deposited by the concessionaire shall not carry any interest from the date of expiry or sooner determination of the concession.
38. **Closure of mining operations:** The concessionaire shall deliver the possession of the quarry to the District Mining Officer/ Assistant Mining Officer _____ as per closure plan duly approved by competent authority if tenure of Environment Clearance expires before the expiry of the concession. On the expiry of the concession the concessionaire shall deliver possession of whole of the mining block allocated under this concession agreement which shall include all operated or unoperated mines.
39. **Opening of new quarry:** The concessionaire shall intimate the opening of new mines as per the concession agreement to the District Mining officer / Assistant Mining Officer _____.
40. **To allow facilities to other concessionaires etc:** The concessionaire shall allow existing and further concessionaires/mining lease holders/permit holders of any land which his compromised in or adjoins or is reached by the land, held by the concessionaire, reasonable facilities for access thereto.
41. **Stocks Lying at the end of the concession:** The concessionaire shall on termination or sooner determination of the concession, remove all extracted minerals from the premises of the quarry. All extracted mineral in the said lands, left over un-disposed after seven days from the date of termination or determination of the concession, shall be deemed to be the property of Government who may dispose it of any manner it may like, without paying anything therefore to the concessionaire.
42. **State Government not responsible for loss to Concessionaire:** The Government shall not be responsible for any kind of loss to the concessionaire.
43. **Notices:** Every notice by these required to be given to the concessionaire shall be given in writing to such person, resident on the said lands, as the concessionaire may appoint for the purpose of receiving of such notices and if there shall have been no

such appointment, then every such notice shall be sent to the concessionaire at the address, may from time to time in writing to the Government Designate for the receipt of notices and every such service shall be deemed to be proper, and valid service upon the concessionaire and shall not be questioned or challenged by him.

- 44. To Supply Minerals to the consumers:** The concessionaire shall supply to consumers or allow them to excavate building stones, lime stone, kankar, bajri at the rates specified in the third schedule appended to the Punjab Minor Mineral Rules, 2013, for their bonafide personal use or for the construction of buildings charitable or philanthropic purposes.
- 45. Acquisitions of land of third parties and compensation thereof:** In case the occupier or owner of the said lands refuses his consent to the exercise of the rights and powers reserved to the Government and demised to the concessionaire under these presents, Concessionaire shall report the matter to the government who shall ask the Collector of the District concerned to direct the occupier or owner to allow the Concessionaire to enter the said lands and to carry out such operation as may be necessary for working the mine, on payment in advance , of such compensation to the occupier or owner by the concessionaire as may be fixed by the Government from time to time.
- 46. To provide weighing machine:-** The concessionaire shall provide and at all times keep at or close to the pit head or each of the pit heads at which the said minerals shall be brought to bank a properly constructed and efficient weighing machine and shall weigh or caused to be weighed thereon all the said minor minerals, from time to time, brought to bank, sold, exported and converted products and shall at the close of each day cause the total weights, ascertained by such means of the said minerals, ores products raised, sold, exported and converted during the previous twenty-four hours to be entered in the aforesaid books of accounts. The concessionaire shall permit the State Government at all times during the said term to employ any person or persons to be present at the weighing of the said minor minerals as aforesaid and to keep accounts thereof and to check the accounts kept by the concessionaire. The concessionaire shall intimate the route of vehicles from quarry to weigh bridge to the District Mining Officer/ Assistant Mining Officer concerned before commencement of mining operations.
- 47. To allow test of weighing machine:-**The concessionaire shall allow any person or persons appointed in that behalf by the State Government at any time or times during the said term to examine and test every weighing machine to be provided and kept as aforesaid and the weights used therewith in order to ascertain whether the same respectively are correct and in good repair and order and if upon any such examination or testing any such weighing machine or weights shall be found incorrect or out of repair or order the State Government may require that the same be adjusted, repaired and put in order by and the expense of the concessionaire and if such requisition be not

complied with within fourteen days after the same shall have been made, the State Government may cause such weighing machine or weights to be adjusted, repaired, and put in or order and the expense of so doing shall be paid by the concessionaire to the State Government on demand and if upon any such examination or testing as aforesaid any error shall be discovered in any weighing machine or weights to the prejudice of the State Government such error shall be regarded as having existed for three calendar months, previous to the discovery thereof or from the last occasion of so examining and testing the same weighing machine and weights in case such occasion, shall be within such period of three months and the said rent and royalty shall be paid and accounted for accordingly.

48. Disputes Resolution Mechanism:- All disputes under this contract shall be resolved by invoking the Arbitration clause. The provisions of the Arbitration and Reconciliation Act, 1996 or any other statutory law there under or modification thereof and for the time being in force shall apply to the arbitration proceedings. The independent claims of the party other than one seeking arbitration as also the counter claims of any party shall be entertained by the Arbitrator, also.

49. Force Majeure:- The Force Majeure clause would be enforced in the case of circumstances beyond the control of both the parties. Neither the Authority nor the Operator shall be considered in breach of this contract to the extent that performance of their respective obligations (excluding payment obligations) is prevented by an event of Force Majeure that arises after the effective date i.e. Finalization of the Bid.

In witness whereof these presents have been executed in the manner there under the day and year above written:

Signatures of the Authorised Signatory
on behalf of the concessionaire

For and on behalf of the
Governor of Punjab

Witness:

Witness:

1.

1.

2.

2.

SARVJIT SINGH, IAS,
Principal Secretary to Government of Punjab,
Department of Mines and Geology.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF FINANCE
(FINANCE BUDGET-2 BRANCH)

NOTIFICATION

The 22nd October, 2018

No. S.O.149/P.A.8/2018/S.3/2018. - In pursuance of the provisions of section 3 of the Punjab Social Security Act, 2018 (Punjab Act No. 8 of 2018), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to levy surcharge with immediate effect on the item mentioned in column 2 at the percentage of rate indicated in column 3 of the table given below, namely:-

TABLE

Serial Number	Item	Rates	Head of account, in which the amount of surcharge levied and collected is to be deposited
1	2	3	4
1	Motor Vehicles registered in the State of Punjab	One per cent of the value of the Motor vehicle subjected to the payment of tax under the Punjab Motor Vehicles Taxation Act, 1924.	0041-Taxes on vehicles- 102- Receipts under the State motor Vehicles Taxation Acts- 03- Social Security Surcharge on Registration value of Vehicles other than Transport Vehicles- 99-No Detailed Head

ANIRUDH TEWARI

Principal Secretary to Government of Punjab
Department of Finance

PART III

GOVERNMENT OF PUNJAB

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(FINANCE BUDGET-2 BRANCH)

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TABLE

Serial Number	Item	Rates	Head of account, in which the amount of surcharge levied and collected is to be deposited
1	2	3	4
1	Transport Vehicles	Ten per cent of the tax on the transportation vehicles subjected to such tax under the Punjab Motor Vehicles Taxation Act, 1924.	0041-Taxes on vehicles- 102- Receipts under the State Motor Vehicles Taxation Acts- 04- Social Security Surcharge levied on Tax on Transport Vehicles- 99-No Detailed Head

ANIRUDH TEWARI

Principal Secretary to Government of Punjab
Department of Finance