

Appendix-I

(Refer paragraph No. 6.4.1 Page 60)

Provisions under different Acts/Rules regarding Arrears

Punjab Value Added Tax Act, 2005	<p>Section 29 (11) of PVAT Act , 2005 provides that when any tax, interest, penalty or any other sum is payable under this Act, the designated officer shall serve upon the person a notice of demand in the prescribed form specifying the sum so payable.</p> <p>Further, Section 36 of the PVAT Act, 2005 provides that any amount of tax, interest, penalty or any other sum due and payable under the Act, which remains unpaid after the due date, shall be recoverable as arrears of land revenue.</p>
Punjab Motor Vehicles Taxation Act, 1924	<p>Section 11 of the PMVT Act, 1924 provides that when a person neglects or refuses to pay an installment of tax within one month from the expiration of period fixed for such payment, the licensing officer may forward to the commissioner a certificate under his signature specifying the amount of the arrears due from the person and the commissioner shall recover the specified amount from such person as if it were an arrear of land revenue</p>
Punjab Excise Act, 1914	<p>Section 60(1) (c) of the PE Act, 1914 provides that all amounts due to the Government by any person on account of any contract relating to the excise revenue may be recovered from the person primarily liable to pay the same, or from his surety if any, by distress and sale of his moveable property or by any other process for the recovery of arrears of land revenue.</p>
Indian Forest Act	<p>Section 82 of the Indian Forest Act, 1927 provides that all money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce or of expensed incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land revenue</p>
Indian Stamp Act, 1899	<p>Section 48 of Indian Stamp Act, 1899 provides that all duties, penalties, interest, penal interest and other sums required to be paid may be recovered by the Collector by distress and sale of the movable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.</p>
Land Revenue Act, 1887	<p>Section 62(1) of the PLR Act, 1887 provides that the land revenue for the time being assessed on an estate or payable in respect of a holding shall be the first charge upon the rents or produce thereof.</p>
Revenue Recovery Act, 1890	<p>Section 3 of Revenue Recovery Act, 1890 provides that in case of a sum recoverable as an arrear of land revenue, being payable to a Collector by a defaulter being or having property in a district other than that in which arrear accrued, the Collector may send to the Collector of that other district a revenue recovery certificate.</p>

Appendix-II

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Departmental mechanisms for recovery of arrears of revenue

Punjab Value Added Tax Act, 2005	<ul style="list-style-type: none">• Rule 51 of the Punjab Value Added Tax Act, 2005 provides if any sum is payable by a person under the Act or these rules, the designated officer shall serve a notice in Form VAT-56 upon him specifying the date, not less than fifteen days and not more than thirty days from the date of the service of the notice, on or before which, payment shall be made and he shall also fix a date on or before which, the person shall furnish the treasury challan in proof of such payment.• Rule 51-A. Locking of Tax Identification Number (TIN).- If any person fails to pay any tax, penalty or interest payable under the Act, the Commissioner of the designated officer may lock his Tax Identification Number provided that a notice in Form VAT-58 shall be issued immediately after locking of the Tax Identification Number by the designated officer informing him about the action taken, along with the reasons thereof. The locked Tax Identification Number shall be reopened immediately after the compliance by the concerned person by furnishing evidence of the payment of the tax, interest and penalty.
Punjab Motor Vehicles Taxation Act, 1924	<ul style="list-style-type: none">• Section 6 of the PMVT Act, 1924 provides that the licensing officer may serve special notice upon any person to pay the tax mentioned therein or to submit declaration that he is not liable to pay the tax.• Section 11-B of the PMVT Act, 1924 provides the licensing officer may proceed to recover tax, interest or penalty due under this Act, in the prescribed manner, by attachment and sale of the moveable property of the person liable for the payment thereof.
Punjab Stamp (Dealing of undervalued instruments) Rules, 1983	<ul style="list-style-type: none">• Section 47-A of the IS Act, 1899 envisages that where the registering authority has reasons to believe that the market value of the property has not been set forth in the instrument, he may refer the same to the Collector for determining its market value and the Collector shall after holding an enquiry determine the market value of the property.• Rule 5 of the Punjab Stamp Rules, 1983 provides that the Collector shall issue a notice in Form 2 to the person liable to pay duty directing him to pay into Government treasury the deficient amount of duty and furnish a copy of receipted challan showing the payment of such amount of duty by such date as may be specified in the said notice.
Land Revenue Act, 1887	<ul style="list-style-type: none">• Section 62(1) of the PLR Act, 1887 provides that the land revenue for the time being assessed on an estate or payable in respect of a holding shall be the first charge upon the rents or produce thereof.• Section 67 of the PLR Act, 1887 provides that an arrear of land revenue may be recovered by any one or more of the following processes, namely (a) by service of writ of demand on the defaulter; (b) by arrest and detention of his person; (c) by distress and sale of his moveable property and uncut or un-gathered crops; (d) by transfer of the holding in respect of which the arrear is due; (e) by attachment of the estate or holding in respect of which the arrear is due; (f) by annulment of the assessment of that estate or holding; (g) by sale of that estate or holding; (h) by proceeding against other immovable property of the defaulter.