

THE PUNJAB REVENUE AUTHORITY ACT 2012

(Act XLIII of 2012)

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[1](#) THE PUNJAB REVENUE AUTHORITY ACT 2012

(Act XLIII of 2012)

[27 June 2012]

An Act to provide for the establishment of Punjab Revenue Authority.

Preamble.— Whereas it is expedient to reform and modernize the system of taxation, to provide assistance to tax payers, to promote compliance with fiscal laws, to establish a progressive and professionally efficient tax management organization, and to provide for ancillary matters;

It is enacted as follows:-

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement.— (1) This Act may be cited as the Punjab Revenue Authority Act 2012.

(2) It extends to whole of the Punjab.

(3) It shall come into force on such date as the Government may, by notification, specify.

2. Definitions.— In this Act—

(a) “Advisory Council” means the Advisory Council of the Authority;

(b) “Appellate Tribunal” means the Appellate Tribunal established under the Act;

(c) “Authority” means the Punjab Revenue Authority;

(d) “Chairperson” means the Chairperson of the Authority;

(e) “committee” means a committee of the Authority;

(f) “employee” means a person in the employment and service of the Authority;

(g) “Federal Board of Revenue” means the Federal Board of Revenue established under the Federal Board of Revenue Act 2007 (IV of 2007);

(h) “fiscal law” means the law of the Punjab relating to tax, duty or charge including stamp duty, excise duty on alcoholic liquors, opium and other narcotics, land revenue, sales tax on services, taxes on agricultural income, motor vehicles, immovable property and entertainments, capital gains tax on immovable property, capital value tax, asset tax, tax on professions, trades, callings or employment or such other law imposing any tax, levy, duty, fee, charge or surcharge as the Government may specify;

(i) “Government” means Government of the Punjab;

[\[2\]](#)[(j) “member” means a member of the Authority and includes an ex-officio member;]

(k) “person” includes—

(i) an individual;

(ii) a company or association of persons;

(iii) the Federal Government;

(iv) a Provincial Government;

(v) a local authority or local government; and

(vi) a foreign government, a political subdivision of a foreign government, or an international organization;

(l) “prescribed” means prescribed by the rules or regulations;

(m) “Public Account” means the Public Account of the Province in terms of Article 118 of the Constitution of the Islamic Republic of Pakistan;

(n) “Provincial Consolidated Fund” means the Provincial Consolidated Fund in terms of Article 118 of the Constitution of the Islamic Republic of Pakistan;

(o) “regulations” means the regulations framed under the Act; and

(p) “rules” means the rules made under the Act.

CHAPTER II

PUNJAB REVENUE AUTHORITY

3. The Authority.— (1) The Government shall, by notification, establish an Authority to be called the Punjab Revenue Authority.

(2) The Authority shall be a body corporate, having perpetual succession and a common seal, with power to enter into agreements, acquire, hold, manage and, subject to sub-section (3), dispose of property and to sue and be sued in its name.

(3) The Authority shall not dispose of any immovable property except with the prior approval of the Government and through competitive bidding.

(4) The Authority shall consist of the Chairperson and ³[such number of members as may] be appointed by the Government in such manner and on such terms and conditions as may be prescribed, and until so prescribed as may be determined by the Government.

(5) No person shall be appointed as the Chairperson unless he possesses—

(a) a master's degree from a recognized University;

(b) ample knowledge of tax systems in Pakistan; and

(c) twenty years work experience, including five years' experience in tax administration or financial management.

(6) The qualifications, experience and other requirements for appointment as Secretary or a member shall be such as may be prescribed.

(7) The Government may designate a member as senior member.

(8) If the office of the Chairperson is vacant or the Chairperson is absent or is unable to perform the functions of the Chairperson owing to any cause, the senior member shall perform the functions of the Chairperson but, if at any time, the office of senior member is also vacant or the senior member is absent or is unable to perform the functions of the Chairperson owing to any cause, the Government shall make such temporary arrangements for the performance of the duties of the Chairperson as it may deem fit.

4. Secretary.— (1) The Chairperson, on the recommendations of the Authority, shall appoint Secretary of the Authority on such terms and conditions as may be prescribed, and until so prescribed as may be determined by the Government.

(2) The Secretary shall perform such functions as may be prescribed or as may be assigned by the Chairperson or the Authority.

(3) In the performance of his functions, the Secretary shall be responsible to the Chairperson.

5. Powers and functions of the Authority.— (1) The Authority shall exercise such powers and perform such functions as are necessary to achieve the purposes of this Act.

(2) Without prejudice to the generality of the powers mentioned in sub-section (1), the Authority shall have powers to—

(a) administer and collect such taxes, duties and other levies as are assigned to the Authority under a fiscal law;

(b) implement, with the approval of the Government, the tax administration reforms;

(c) promote voluntary tax compliance;

(d) implement comprehensive policies and programmes for education and facilitation of taxpayers, stakeholders and employees to improve the quality of the performance of the Authority as a service oriented entity;

(e) adopt modern effective tax administration methods, information technology systems and policies to consolidate assessments, improve processes, organize registration of tax payers, widen the tax base, and make departmental remedies more efficient including enforcement of, or reduction or remission in duty, penalty or tax, in accordance with the relevant fiscal law;

(f) improve productivity through a comprehensive and effective human resource strategy;

(g) identify and select a transparent manner, qualified work force on such terms and conditions and in such manner as may be prescribed;

(h) grant such performance based additional allowances or incentives and rewards to the employees and members of the Authority as may be prescribed;

(i) take appropriate measures including internal controls to combat corruption in the organizations under the Authority and to provide checks to ensure that the integrity of the employees is verified periodically through applicable procedures and the said verification shall constitute one of the criteria for purposes of grant of incentives and consideration for promotion;

(j) direct or advise, where necessary, investigation or inquiry into suspected duty or tax evasion and tax or commercial fraud;

(k) introduce and maintain a system of accountability of performance, competence and conduct of the employees;

(l) implement the mandate and provisions of a fiscal law if so authorized by such law;

(m) establish, with the approval of the Government, a foundation for the welfare of the present and retired employees and their families, and for creating, establishing, organizing and assisting them in the social and cultural facilities;

(n) frame regulations, policies, programmes, strategies in order to carry out the purposes of the Act;

(o) set up mechanism and processes for remedying the grievances and complaints of the tax payers;

(p) develop a website and adopt, in the prescribed manner, electronic communication in respect of all taxation matters such as e-filing, e-payments, e-notice, e-notification, digital imaging, protocols or agreements;

- (q) practice transparency and public participation as a norm for all its processes and policies;
- (r) review the existing fiscal laws and suggest improvements, if necessary;
- (s) form a committee and assign or delegate functions to the committee; ⁴¹[*]
- (t) perform such other functions as may be prescribed or are incidental to the above functions or assigned by the Government ⁵¹[;]
- ⁶¹[(u) establish such offices, commissionerates or formations as deemed necessary for the effective functioning of the Authority; and
- (v) frame regulations for allocation and transaction of business of the Authority.]

(3) Subject to the provisions of this Act and the relevant fiscal law, the Authority may, where appropriate, issue notifications, circulars and instructions for the enforcement of any of the provisions of the Act or any other fiscal law administered by the Authority.

⁷¹[(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.]

6. Human resource management.– (1) The Authority may, in respect of its employees–

- (a) develop and implement human resource management policies;
- (b) assess, identify, create, increase, decrease or designate or re-designate posts and prepare and execute the internal job posting regime;
- (c) lay down qualifications and criteria for the posting of employees against specialized or available posts;
- (d) implement a transparent and objective evaluation process to determine that an employee is qualified for posting against a specialized or available post;
- (e) make assessment of integrity and proficiency of the employees for purposes of evaluation, posting, promotion, transfer or other incidental matters;
- (f) transfer, select or post any employee against any post on the basis of transparent criteria of selection in any entity administered by the Authority;
- (g) take action, issue orders, regulations, guidelines, code of conduct to achieve the purposes of this Act;
- (h) appoint, with or without remuneration, such advisers, commissioners, consultants, experts, interns, liaison officers and other staff as may be prescribed;
- (i) fix, with the approval of the Government (i), an honorarium or remuneration for the services rendered by advisers, consultants, experts, fellows, interns, officers and staff of the Authority, liaison officers and other staff engaged by the Authority; and
- (j) impart the requisite training to its employees for purposes of better tax administration.

(2) Notwithstanding anything contained in this Act, an appointment of a person to a post in the Authority shall not confer any right on such person to continue to serve in the said post.

7. Meetings.— (1) The Authority shall meet at least once in a month but the Chairperson may, at any time, call a meeting of the Authority.

(2) The Authority shall conduct its meetings, take decisions and keep record of the proceedings of the meetings in such manner as may be prescribed, and until so prescribed as may be determined by the Authority.

8. Validity of proceedings.— No act, proceeding, decision or order of the Authority or a committee of the Authority shall be invalid by reason only of the existence of vacancy or any defect in the constitution of the Authority or a committee.

9. Data bank.— (1) The Authority shall create and maintain a data bank containing information from third parties necessary to achieve the purposes of this Act.

(2) The Authority shall use the data, amongst other things, to increase the taxpayers' base, ensure accuracy of information, financial analysis and to evaluate the performance of the employees.

(3) The Authority may share its data with, or request for data from, the Government or any of its statutory body, law enforcement entity or utility company, stock exchange, State Bank of Pakistan, banks, financial institutions or other organizations including any ministry, body or authority of the Federal Government or of any other Province.

10. Properties and assets to vest in the Authority.— (1) All properties, assets and records transferred to, or purchased or acquired by, the Authority and all intellectual property rights arising from technical or professional reports, analysis, or system, written, prepared or developed by the employees of the Authority or procured by the Authority shall vest in the Authority and shall be the property of the Authority.

(2) The Authority may create its own logo, insignia, stationary, forms, returns, challans and online communication mechanism.

11. Authority may impose any fee or charges.— The Authority may, with the approval of the Government, levy any fee or charges for provision of additional or enhanced facilities to the taxpayers, or may direct reimbursement of such cost or expense as is incurred by the Authority on that account.

CHAPTER III

ADVISORY COUNCIL

12. Advisory Council.— (1) There shall be an Advisory Council of the Authority consisting of the following:-

- (a) Minister for Finance of the Government;
- (b) Chief Secretary of the Government;
- (c) Chairperson;
- (d) Secretary to the Government, Finance Department;
- (e) Four private members to be nominated by the Government from amongst the eminent economists, tax experts, bankers, chartered accountants, representatives of Chambers of Commerce and Industry or civil society organizations; and
- (f) any other member co-opted by the Authority.

(2) The Advisory Council shall be an advisory body of the Authority and shall propose to the Authority appropriate recommendations and guidelines pertaining to policy, planning, reforms, budget and any other matter referred to it by the Government.

(3) Minister for Finance of the Government and, in his absence the Chief Secretary, shall be the Convener of the Advisory Council.

(4) The Advisory Council shall perform its functions in such manner as may be prescribed.

CHAPTER IV

ADMINISTRATION OF TAXES

13. Registration of tax payers.— A person registered or to be registered, licensed or to be licensed under the relevant fiscal law administered by the Authority, shall be deemed to be validly registered for purposes of this Act.

14. Assessment, collection and returns of taxes.— (1) Where necessary, the Government may declare separate assessment, billing and collecting branches in the Authority for purposes of administration of the taxes as are assigned to the Authority.

(2) Subject to the provisions of the relevant fiscal law, the Authority shall follow such procedure and manner for purposes of assessment, billing, collection and filing of returns of the taxes as the Government may prescribe.

(3) The Authority shall, in the prescribed manner, deposit all the proceeds of the taxes in the Provincial Consolidated Fund or the Public Account.

CHAPTER V

FINANCIAL PROVISIONS

15. Fund.— (1) There shall be established a Fund to be known as the Punjab Revenue Authority Fund which shall be administered and controlled by the Authority.

(2) The Fund shall consist of—

- (a) budgetary releases from the Government;
- (b) grants made by the Government, the Federal Government or any other authority or agency;
- (c) fee and charges collected and profits earned by the Authority; and
- (d) income from any other source.

16. Budget and accounts.— (1) The Authority, before the commencement of a financial year, prepare a statement of the estimated receipts and expenditure of the Authority for the financial year in the prescribed manner and submit it to the Government for consideration and approval.

(2) The Authority shall maintain proper accounts and other records relating to its financial affairs including its income and expenditures and its assets and liabilities in such form and manner as may be prescribed.

(3) As soon as may be, after the end of each financial year, the Authority, in the manner prescribed, shall cause to be prepared for that financial year statements of account of the Authority, which shall include a balance-sheet and an account of income and expenditure.

(4) The Authority may open and maintain its accounts at such scheduled banks as it may determine.

17. Audit.— (1) The Auditor General of Pakistan shall annually audit the accounts of the Authority.

(2) The Government, in addition to the audit under sub-section (1), may cause the annual accounts of the Authority audited, in the prescribed manner, by a Chartered Accountant or a firm of Chartered Accountants.

CHAPTER VI

^[8][APPELLATE TRIBUNAL]

18. Appellate Tribunal.— (1) The Appellate Tribunal shall consist of such number of judicial and accountant members as the Government may, from time to time, determine.

(2) The Government shall appoint judicial members of the Appellate Tribunal from amongst the District and Sessions Judges in consultation with the Lahore High Court.

^[9](3) A person may be appointed as an accountant member of the Appellate Tribunal if he:

(a) satisfies the following conditions:

(i) has served in substantive basic pay scale 19 or above for a minimum period of two years and has successfully completed senior management course;

(ii) has five years' cumulative experience in tax administration or financial management; and

(iii) belongs [10](#)[or has belonged] to the Pakistan Administrative Service, Federal Board of Revenue, Pakistan Audit and Accounts Service, Punjab Management Service or the service of Excise and Taxation Department; or

(b) has worked as Commissioner (Appeals) of the Authority or in the Federal Board of Revenue for a minimum period of two years.]

(4) The Government shall designate the senior most judicial member of the Appellate Tribunal as its Chairperson.

(5) The Appellate Tribunal may exercise its powers and discharge its functions in the prescribed manner in such Benches as the Chairperson may constitute from amongst the members of the Appellate Tribunal.

(6) Subject to the provisions of sub-section (5), the Appellate Tribunal shall have the power to regulate its own procedure, and the procedure of the Benches of the Appellate Tribunal in all matters relating to the discharge of its functions including the places at which the Benches shall hold their sittings.

[11](#)[* * * * *]

CHAPTER VII

MISCELLANEOUS

21. Staff.— (1) The Authority may employ such persons as may be necessary for the efficient performance of its functions in such manner and on such terms and conditions as may be prescribed.

(2) The employees of the Authority shall hold office during the pleasure of the Authority and shall be liable to such disciplinary action as may be prescribed.

(3) The Authority may, in the manner prescribed, absorb in its service an employee who is on deputation with the Authority, subject to prior approval of the Government or the employer and consent of the employee.

(4) The terms and conditions of service of an employee, on absorption, shall not be less favourable than those admissible to such employee immediately before his absorption in the service of the Authority.

22. Delegation by the Government.— (1) The Government may delegate any of its powers to the Authority on such terms and conditions as the Government may determine.

(2) The Government may, by notification, assign or delegate to the Authority any powers or functions under any fiscal law.

23. Directions from the Government.— The Government may, from time to time, give such general or specific directions to the Authority as may be necessary for the efficient performance of its functions and achieving the objectives of the Act and the Authority shall implement such directions.

24. Delegation by the Authority.— The Authority may, with the concurrence of the Government, delegate any of its functions and powers to any department, agency or employee of the Government.

25. Annual report.— (1) The Authority shall, within three months of the close of a financial year, submit to the Government an annual report.

(2) The report shall consist of—

(a) the statement of accounts;

(b) a comprehensive statement of the work, activities and performance of the Authority during the preceding financial year; and

(c) such other matters as may be prescribed and as the Authority may consider appropriate.

(3) The Government shall, within two months of receiving the report from the Authority, shall give notice for laying the report in the Provincial Assembly of the Punjab, and shall lay the report before the Assembly in its first available session.

26. Public servants.— The Chairperson, Secretary, members, officers, employees and other persons authorized to perform or exercise any function or power under this Act or render services to the Authority as agents, advisors or consultants shall be deemed to be public servants within the meanings of section 21 of the Pakistan Penal Code 1860 (XLV of 1860).

27. Indemnity.— (1) No prosecution, suit or other legal proceeding shall lie against the Authority, Appellate Tribunal, Chairperson, members, officers and other employees of the Authority or of the Appellate Tribunal for anything done in good faith for carrying out the purposes of the Act, rules or regulations.

(2) No Government department or agency shall initiate any enquiry or investigation against the official conduct of any of the employees of the Authority without prior approval of the Authority.

28. Representation.— (1) Any person aggrieved by any action or decision taken for the enforcement of the relevant fiscal law or by any act of maladministration, corruption and misconduct by any employee of the Authority or by any unnecessary delay or hardship caused due to any administrative process may file a representation to the Chairperson.

(2) The Chairperson or any other officer designated by the Chairperson shall, after affording an opportunity of hearing to both the parties, make such order as may be necessary and inform the applicant accordingly.

(3) Pending final action or order on the representation, the Chairperson may stay further proceedings in the matter at any subordinate level.

29. Power to conduct surveys.— The Authority may conduct or cause to be conducted such surveys as it may deem necessary to broaden the tax-base and to widen tax coverage under any fiscal law.

30. Assistance to the Authority.— All departments, agencies, organizations, entities, formations and bodies of the Government shall, on request, be under obligation to extend necessary and due cooperation and assistance to the Authority in the performance of its functions under this Act, rules or regulations.

31. Directorates.— (1) The Authority may, with the approval of the Government, establish such directorates for such tax-related specialized functions like intelligence and investigation, internal audit and inspection or training and research as may be necessary.

(2) The Authority shall assign and regulate the powers and functions of the said directorates in such manner as it may deem proper.

32. Act to override other laws.— The provisions of this Act shall have effect notwithstanding anything to the contrary contained in any other law.

33. Rules.— The Government may, by notification, make rules to carry out the purposes of this Act.

34. Regulations.—(1) Subject to this Act and the rules, the Authority may frame regulations for giving effect to the provisions of the Act.

(2) Without prejudice to the foregoing powers, such regulations may provide for appointment of its officers, staff, employees and other persons, terms and conditions of their service and performance of functions by the Authority.

35. Removal of difficulties.- If any difficulty arises in giving effect to or applying the provisions of this Act, rules or regulations, the Government may make such order, not inconsistent with the Act or the rules and regulations, as may be necessary to remove the difficulty.

^[12]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; ^[13][*]

(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 ^[14]]; and]

^[15][(c) the Authority stands established under section 3 and shall be deemed to have been established with effect from 1 July 2012.]

^[1]This Act was passed by the Punjab Assembly on 21 June 2012; assented to by the Governor of the Punjab on 26 June 2012; and, was published in the Punjab Gazette (Extraordinary), dated 27 June 2012, pages 41937-44.

^[2]Substituted by the Punjab Revenue Authority (Amendment) Act 2016 (III of 2016) (effective from 1st day of July 2012); for the following:

“(j) “member” means any person appointed as a member of the Authority;”.

^[3] Substituted for the words “not less than four members to”, by the Punjab Finance Act 2018 (XXX of 2018); effective from 1st November 2018.

^[4] The word “and” omitted by the Punjab Revenue Authority (Second Amendment) Act 2016 (XL of 2016).

^[5] Substituted for the full-stop by the Punjab Revenue Authority (Second Amendment) Act 2016 (XL of 2016).

^[6] New clauses (u) and (v) inserted by the Punjab Revenue Authority (Second Amendment) Act 2016 (XL of 2016).

^[7] Inserted by the Punjab Revenue Authority (Amendment) Act 2016 (III of 2016) (effective from 1st day of July 2012).

^[8] Substituted for the words “**Appeals and References**”, by the Punjab Finance Act 2018 (XXX of 2018); effective from 1st November 2018.

^[9] Substituted by the Punjab Revenue Authority (Second Amendment) Act 2016 (XL of 2016), for the following:

“(3) A person may be appointed as an accountant member of the Appellate Tribunal if he is–

(a) a Commissioner (Appeals) in the Authority or the Federal Board of Revenue having at least two years’ experience in that capacity; or

(b) a Commissioner in the Authority or the Federal Board of Revenue, other than the Commissioner mentioned at (a), having at least three years’ experience as Commissioner of the Authority or the Federal Board of Revenue; or

(c) an officer of Excise and Taxation Department of the Government with at least three years’ service in BS-20 or above; and

(d) less than fifty-seven years of age.”

^[10] Inserted by the Punjab Finance Act 2018 (XXX of 2018); effective from 1st November 2018.

^[11] The following sections omitted by the Punjab Finance Act 2018 (XXX of 2018); effective from 1st November 2018:

“**19. Appeal.**– A taxpayer or the Authority aggrieved by any final order of the highest appellate forum in the Authority, may, within sixty days from the date of communication of the order, prefer an appeal to the Appellate Tribunal which shall decide the appeal in the prescribed manner in accordance with the provisions of the relevant fiscal law.

20. Reference to the High Court.– (1) A reference to the High Court shall lie only if a question of law is involved in a case.

(2) Any person or the Authority may, within sixty days from the date of communication of the final order of the Appellate Tribunal, prefer a reference in the prescribed form along with a statement of the facts of the case and the question of law involved in the case.

(3) The High Court may dismiss a reference in limine if it is satisfied that the reference does not contain any question of law for determination.

(4) The reference under this section shall be heard by a Bench of at least two Judges of the High Court and the provisions of section 98 of the Code of Civil Procedure 1908 (V of 1908) shall, as far as possible, apply to such reference.

(5) The High Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.

(6) Notwithstanding that a reference has been preferred in the High Court, the tax shall be paid in accordance with the order of the Appellate Tribunal.

(7) If the tax liability is reduced by the High Court and the Authority decides to seek leave to appeal to the Supreme Court, the Authority may, within thirty days of the receipt of the judgment of the Court, apply to the High Court to postpone the refund until the decision by the Supreme Court.

(8) Section 5 of the Limitation Act 1908 (IX of 1908) shall apply to a reference under sub-section (1).

(9) A court fee of rupees one thousand shall be affixed on a reference under this section except when it is filed by the Authority.”

[\[12\]](#) New section inserted by the Punjab Revenue Authority (Amendment) Act 2016 (III of 2016) (effective from 1st day of July 2012).

[\[13\]](#) The word “and” omitted by the Punjab Revenue Authority (Second Amendment) Act 2016 (XL of 2016).

[\[14\]](#) Substituted for the full-stop by the Punjab Revenue Authority (Second Amendment) Act 2016 (XL of 2016).

[\[15\]](#) New clause inserted by the Punjab Revenue Authority (Second Amendment) Act 2016 (XL of 2016).