



# The Sindh Government Gazette

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KARACHI, TUESDAY, DECEMBER 31, 1974

## PART IV

PROVINCIAL ASSEMBLY OF SIND

NOTIFICATION.

Karachi, the 31st December, 1974

No. PAS/Legis/Bill-34/74.—The Sind Tax Evasion (Punishment) Bill, 1974 having been passed by the Provincial Assembly of Sind on the 13th December, 1974 and assented to by the Governor of Sind on 23rd December, 1974 is hereby published as an Act of the Legislature of Sind:—

THE SIND TAX EVASION (PUNISHMENT) ACT, 1974.

SIND ACT No. XXIX of 1974.

(First published after having received the assent of the Governor of Sind in the Gazette of Sind (Extra-ordinary) dated 31st December, 1974).

AN

ACT

*to provide deterrent punishment for evasion of tax payable under certain laws and to make Special provision for trial of defaulters.*

WHEREAS it is expedient to provide deterrent punishment for evasion of tax payable under certain laws and to make Special provision for trial of defaulters in the manner hereinafter appearing; Preamble.

It is hereby enacted as follows:—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Sind Tax Evasion (Punishment) Act, 1974.

(2) It shall come into force at once.

Definitions.

2. In this Act, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say—

(a) "Government" means the Government of Sind;

(b) "Scheduled law" means a law mentioned in the Schedule to this Act;

(c) "Tax" means any tax including duty, surcharge, cess, fee or any other due payable under scheduled law.

Punishment  
for evasion  
to pay tax

"3. (1) Notwithstanding anything contained in any scheduled law, whoever in contravention of such law or rules made thereunder evades payment of any tax due from him, by withholding information which he is legally bound to furnish or by furnishing such information which he knows or believes to be false, shall be punished with imprisonment of either description for a term which may extend to two years or with fine which may extend to the amount not less than the amount of tax due from him or with both,

(2) Whoever abets an offence under sub-section (1) shall, if such offence is committed in consequence of such abetment, be punished as if he has committed the offence himself.

Explanation.—A public servant, whose duty it is to collect true information relating to assessment or payment of tax, connives at or assists in withholding of such information or furnishing of false information shall, for the purpose of this sub-section, be deemed to be an abettor.

(3) Where any person is convicted under this Act, no other penalty under a scheduled law shall be imposed on him for the same offence but he shall not be absolved from payment of the tax due from him."

Cognizance  
of offence.

4. Cognizance of an offence under this Act shall be taken—

(a) by a Magistrate of the first class specially empowered by Government in this behalf; and

(b) upon a complaint made in writing, by a person authorised by a General or Special order of Government.

Procedure.

5. All cases under this Act shall be triable as summons cases in accordance with the procedure contained in Chapter XX of the Code of Criminal Procedure.

## SCHEDULE

1. The West Pakistan Betting Tax Act, 1958 (West Pakistan Act IV of 1958).
2. The Sind Urban Immovable Property Tax Act, 1958 (West Pakistan Act V of 1958).
3. The West Pakistan Entertainments Duty Act, 1958 (West Pakistan Act X of 1958).
4. The West Pakistan Motor Vehicles Taxation Act, 1958 (West Pakistan Act XXXII of 1958).
5. The West Pakistan Finance Act, IX of 1963 (West Pakistan Act IX of 1963).
6. The West Pakistan Finance Act, 1964 (West Pakistan Act XXXIV of 1964).
7. The West Pakistan Finance Act, 1965 (West Pakistan Act I of 1965).

[8 to 10. added by Sind Act XI of 1976].

By order of the Speaker,

Provincial Assembly of Sind.

8. The Sind Cotton Ordinance 1966 in so far as it relates to fees referred to in clause (1) of sub-section (2) of section 30 thereof.

JAMALUDDIN ABRO,

9. The Sind Finance Act 1975

Secretary,

Provincial Assembly of Sind.

10. The Workers Children (Education) Ordinance 1972.