

SIND ACT No. XXIX of 1974

THE SIND TAX EVASION (PUNISHMENT) ACT, 1974

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SCHEDULE

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[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:--

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

Short title and commencement.

(2) It shall come into force at once.

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—

Definitions.

(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.

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;

Punishment for evasion to pay tax.

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1["Provided that imprisonment for contravention of section 8 and to of the Sindh Finance Act 1994 shall be for a term which may amend to six months.]

(2) Whoever abets an offence under sub-section (1) shall, if such offence is committed in consequences 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".

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

Cognizance of offence.

(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.

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

1. New Provision added vide Sind Act No.VIII of 2004 dated 11-06-2004.

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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 Vehicle 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).
- ¹8. The Sind Cotton Control Ordinance, 1966 in so far as it relates to fees referred to in clause (1) of sub-section (2) of section 30 thereof.
9. The Sind Finance Act, 1975.
10. The Workers Children (Education) Ordinance, 1972.".]
- ²11. Section 9 and 10 of the Sindh Finance Act, 1994.".]

1. Added new entry (8-10) vide amendment of Schedule to Sind Act, XI of 1976 dated July 15th, 1976.
2. New Addition in Schedule vide Sindh Act No.VIII of 2004 dated 11-06-2004.