

**THE SIND PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENT
TAX RULES, 1976.**

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**GOVERNMENT OF SIND
EXCISE AND TAXATION DEPARTMENT**

NOTIFICATION

Karachi, dated the 8th March, 1976.

NO. 11(12)/70-Tax/1082.- In exercise of the powers conferred by sub-section (1) of section 17 of the Sind Finance Act 1964 , the Government of Sind are pleased to make the following Rules:-

1. (1) These rules may be called Sind Professions, Trades, Callings and Employment Tax Rules, 1976.
- (2) They shall come into force with effect from the first day of July, 1975.

2. Definitions:

In these rules, unless the context otherwise requires,

- (1) "Act" means the Sind Finance Act, 1964.
- (2) "Business" means any profession, trade, calling or employment in respect of which tax is imposed on any person;
- (3) "Director" means the Director, Excise and Taxation, of a Division;
- (4) "District Excise and Taxation Officer" means the District Excise and Taxation Officer;
- (5) "Drawing and Disbursing Officer" means an officer from whom a person serving under the Government of Sind or Government of Pakistan Draws his pay.
- (6) "form" means a form appended to these rules;
- (7) "Schedule" mean the Seventh Schedule to the Act;
- (8) "Section" means a section of the Act:
- (9) "tax" means the tax payable under section 11;

3. (1) Every person who carries on any business or is liable to tax under entry 1 of the

Schedule shall be enrolled by Excise and Taxation officer in a register in form: P.C.T.-1 and a notice in form P.C.T.-2 shall be given to him.

(2) Any person who receive a notice in form P.C.T.-2 shall, if he is not liable to pay the tax within fifteen days of receipt of such notice, file a declaration before the Excise and Taxation Officer in form P.C.T.-3.

(3) If in the opinion of the district Excise and Taxation Officer incorrect or incomplete declaration has been filed under sub-rule (1) or no declaration has been filed, he may proceed to make any enquiries, call for any documents and pass such orders as he deems fit;

Provided that no such order shall be passed until the person concerned has been given an opportunity or being heard.

(4) The District Excise and Taxation Officer shall, after receipt of the reply to the notice under sub-rule (2) and after being satisfied that the person enrolled under sub-rule (1) is liable to pay the tax, order his name to be entered in the Demand Register, in Form P.C.T. 4.

4. (1) Every person, whose name has been entered in the Demand Register in form P.C.T.—4, shall be given an assessee's card in form P.C.T-5 which shall be displayed at a conspicuous place within the premises of business.

(2) In the case of the lost of the Card the assessee may obtain duplicate card on payment of rupee one.

5. (1) If a person who is liable to pay the tax does not get a card in form PTC-5, within six months from the date of publication of these rules he shall apply to the District, Excise and Taxation Officer in form PCT-6, for issue of such card, and the District, Excise and Taxation Officer shall, on receipt of such application, order his name to be entered in the register in form PCT-4, the card issued in form PCT-5.

(2) If a person starts a business or becomes liable to tax under entry 1 of the Schedule, he shall within thirty days give such intimation to the District Excise and Taxation Officer in form PCT—6.

(3) If a person who is liable to pay tax, ceases to be liable as such, he shall within thirty days give such intimation to the District, Excise and Taxation Officer in form PCT—7.

(4) The District, Excise and Taxation Officer shall, on receipt of the intimation under Sub-rules(1), (2) and(3) after necessary enquiries, pass such orders as he deems fit.

6. (1) Any officer of the Excise and Taxation Department not below the rank of Excise and Taxation Sub-Inspector duly authorized by District, Excise and Taxation Officer may visit any place or business during the business hours to ascertain if the person;

carrying on the business has been issued a card in form PCT—5.

(2) The officer empowered under sub-rule (1) may call on the assessee to intimate that upto date payment of the tax has been made.

(3) If the officer authorized under sub-rule (1) is satisfied that the person who is liable to be enrolled, has not yet been enrolled, he shall bring the fact immediately to the knowledge of the District, Excise and Taxation Officer, who, if satisfied, that the person is liable to be enrolled order for his enrolment; provided that no such order shall be passed unless the person concerned has been given an opportunity of being heard.

(4) If the officer empowered under sub-rule (1) is satisfied that upto date payment of the tax has not been made by an assess, he shall bring this fact, immediately, to the knowledge of the District Excise and Taxation Officer, who shall make such orders for recovery of the tax dues under this rules as he deems fit.

7. The Collector shall demand and collect the tax alongwith the land revenue from the persons who were, in the preceding financial year, assessed to land revenue in excess of rupees two hundred and fifty in accordance with the provisions of the Sind Land Revenue Act 1967 and the rules framed thereunder.

8. (1) Without prejudice to anything contained in these rules, the District Excise and Taxation Officer may require any person who, in his opinion, is liable to pay the tax, to furnish such particulars and produce such documents as the District Excise and Taxation Officer may require or deem necessary for the purpose of determining whether such person is liable to pay the tax and the amount of the tax payable by him;

(2) The District Excise and Taxation Officer, shall subject to the provisions of these rules, have exclusive authority to determine all questions as to whether the tax is recoverable, the amount so recoverable and the penalty payable under rule 14; Provided that no decision shall be taken under this sub-rule unless the person concerned has been given opportunity of being heard.

9. (1) Any person aggrieved by an order of the District Excise and Taxation Officer may prefer an appeal within thirty days from the date of the order to the Director of Excise and Taxation, whose decision shall be final.

(2) The Director General, may on his own motion at any time, or, on application made within sixty days from the date of an proceedings taken on any order passed under these rules by an officer sub-ordinate to him, call for an examine the record of the proceedings or the order for the purpose of satisfying himself as to the legality or propriety of the same and may pass such order in reference thereto as he considers necessary; Provided that no order shall be made under this rule unless the person concerned has been given an opportunity of being heard.

10. The Director of Excise and Taxation or the District Excise and Taxation Officer,

may, on application made in that behalf by an aggrieved person, by order in writing with reasons therefore order the refund or adjustment of the tax, when the tax has been wrongly collected.

11. (1) In the case of Government Servants the drawing and disbursing officer shall deduct the amount of the tax in two equal installments from the salaries for the months of October and April of the persons liable to pay the tax or in lump sum from their salaries in any months as may be convenient.

(2) In the case of a local authority, company or other public body, the principal officer thereof shall deduct the amount of the tax from the salaries of the persons liable to pay the tax under entry 1 of the Schedule, and shall transmit the same to the District Excise and Taxation Officer.

(3) The Drawing and Disbursing Officer, the Principal Officer and the Collector shall, before the close of every year, forward to the District Excise and Taxation Officer a statement giving the names of the persons assessable to the tax, the amount of the tax collected from each one of them or in the case of Government Servants deducted from their salaries, and the amount still recoverable from them.
12. Every person holding a card in form PCT-5, shall within one month from the beginning of the financial year, deposit under head XIII-Other Taxes and Duties-H-Other Items-Tax on trade, Profession Callings and Employments, the amount of tax payable by him into the State Bank of Pakistan or the National Bank of Pakistan as the case may be, through the challan in form PCT-8.
13. (1) If no payment is made within one month of the start of the year, the District Excise and Taxation Officer shall issue a Demand Notice in form PCT-9 accompanied with a challan in form PCT-8.

(2) If no tax is paid within fifteen days of the issue of Demand Notice, the District Excise and Taxation Officer shall issue a show cause notice in form PCT-10.
14. (1) If in response to the notice issued under sub-rule (2) of rule 13 the assessee does not show cause to the satisfaction of the District Excise and Taxation Officer, as to the cause of delay in payment of the tax, the District Excise and Taxation Officer, may impose a penalty not exceeding the amount of tax unpaid.

(2). After a penalty has been imposed under sub-rule (1) above the District Excise and Taxation Officer will issue a notice in form PCT-II.
15. Any amount of tax and penalty may be recovered under warrant of distress and sale, to be issued in form PCT-12, or as arrears of land revenue.
16. The District Excise and Taxation Officer will maintain an alphabetic index register in form PCT-13 of all the persons assessed to the tax as entered in register in

THE SIND GOVERNMENT GAZETTE
KARACHI, THURSDAY, OCTOBER 28, 1976.

form PCT-2.

17. (1) The West Pakistan Profession and Trade Tax Rules, 1965 are hereby rescinded.

(2) Any action taken under the rescinded rules before coming into force of these rules shall be deemed to have been taken under these rules.

M.M. USMANI.
Secretary to Government of Sind,
Excise and Taxation Department

FORM PCT-I
Survey Register.
See Rule 3(1)

Name of District.

Area.

S.No.	Name of the person.	Nature and title of business with S.No. shown in the schedule.	Exact Address.	Initials.	Rate of Tax.	Remarks.
1.	2.	3.	4.	5.	6.	7.

FORM PCT-2
notice for filling declaration)
See rule 3(1`)

To

No:
Date:

Mr./ Messer. _____

WHEREAS, it is to be ascertained whether you are liable to pay the tax on callings, Professions, trades and employment, you are hereby required to please fill up the declaration in form PCT-4(which is enclosed herewith), and return to this office within fifteen days.

In case no declaration is received within fifteen days from the date of receipt of this letter, it will be presumed that you are liable to pay the said tax, which will be recovered according to law.

District Excise and Taxation Officer.

FORM PCT-3
See rule 3(2)

I, _____ S/o. _____
do hereby declare on solemn affirmation:-

- (i) That I was not assessed to income tax during the preceding financial year.
- (ii) That I do not carry on the business in respect of which the tax has been imposed.

I am fully aware of the provisions of Sind Tax Evasion (Punishment) Act, 1974, and shall render myself liable to prosecution, in case the above declaration is proved to be incorrect.

Signature.....
Name.
Address.

FORM PCT-4
DEMAND REGISTER.
See Rule 3(4)

NAME OF THE DISTRICT
Area.

S.No.	Name of the assess	Exact address	Nature and Title of business with S.No. shown in the Schedule.	Rate of Tax.	
	DUES	PAYMENTS	BALANCE CARRIED FORWARD	REMARKS.	
Year	Balance from Past Year	Tax for Current year	Penalty if any	Total amount.	Total Amount

FORM PCT-5
(see Rule 5(1))
Assessee's Card

No. In Demand Register.....PTC-2

1. Name and address of the person.
2. Title of business.
3. S.No. of the schedule under which the tax is leviable.
4. Rate of Tax.
5. Date of entry in Demand register.
6. Year of first assessment.

FORM PCT-6

(See Rule 5(2))
Declaration of Staring Business

To
The District Excise and Taxation Officer,

I _____ S/o. _____

at _____, do hereby request to be enrolled as an assessee, as I

- (i) have stated the business of _____ mentioned at entry..... of the schedule.
- (ii) have become liable to pay the tax under entry 1 of the Schedule.

Signature.....
Name.
Address.

FORM PCT-7
(See Rule 5(3))

I _____ S/o. _____

at _____, do hereby declare that

- (i) I have closed down the said business of _____ from _____ 19_____, and
- (ii) I have ceased to be liable to the tax under entry 1 of the schedule.

I would, therefore, request that my name may kindly be deleted from the list of the assesses.

Signature.....
Name.
Address.

Place _____

Date:

FORM PCT-8
See rule 12 and 17.

Last date of payment _____ 19 _____
No. in Demand Register _____ PCT-4.
Name of the assessee.
Title of business.
Amount of Tax Rs. _____ (in words Rupees _____ Year.

FOR USE IN TREASURY

Challan No. _____
Date _____
Amount Rs. _____ (in words Rs. _____)

Signature and Stamp.

FORM PCT-9
(See rule 13(1))
Demand Notice.

To

Mr. _____
Name of Business _____
Address _____

Please take notice that you are liable to pay the tax on Profession, Calling, Trade and Employments as under:-

1. Current Tax for the year _____ 19.....	Rs.
2. Arrears	Rs.

Total	Rs. _____.

The challan in form PCT 8 is enclosed. You should please deposit the said amount with the SBP/NBP/Government treasury _____ by the last date shown in Challan, i.e. _____ 19 _____.

Signature
For Excise and Taxation Officer.

FORM PCT-12
See rule 15(1)
WARRANT OF ATTACHMENT AND SALE
No. in Demand Register _____ PCT--4

To

Whereas an amount of Rs. _____ (in words Rupees _____) on account of tax and penalty is due from _____) which I am satisfied cannot be recovered without attachment of his movable or immovable property.

This is to recommend you to attaché the movable or immovable property of the said _____ together with process charges of Rs. _____ and if he does not pay the amount of the tax and penalty within seven days of the attachment to auction the property to recover the dues.

You are, required to return this Warrant duly served, or with the causes of non-service, on or before _____ 19 _____.

District Excise and Taxation Officer.

FORM PCT-10
(see rule 13(2))

NOTICE TO SHOW CAUSE AGAINST IMPOSITION OF PENALTY.

No. in Demand Register _____ PCT—4

No. _____

Date. _____

To _____

Whereas you have failed to deposit the tax on, Professions, Traders, Callings, and Employment by the due date viz _____ 19 _____ in pursuance of the Demand Notice issued you in Form PCT-9.

And, whereas you are liable to pay penalty equal to the amount of tax, which comes to Rs.....plus, the amount of tax which comes to Rs.....
(Total Rs.....)

You are called upon to appear before the undersigned on.....19..... at..... and to show cause, as to why the penalty as said is para 2 above may not be imposed on you.

Please note that if you don't appear on the given date and time, or don't show cause to the satisfaction of the undersigned the amount of penalty to be imposed will be determined ex-parte, and it will be within the competence of the undersigned to recover the amount of tax, together with the amount of penalty under coercive measures.

District Excise and Taxation Officer.

FORM PCT-11
(see rule 14(2))

Notice of imposition and demand of penalty.

No. of Demand Register _____ PCT—4

No. _____

Date. _____

To

Whereas a notice in form PCT 9 was issued to you, for payment of tax on professions, trades, calling and employments amounting to Rs..... by.....19.....

And, whereas you failed to pay the tax by the said date and a notice was issued to you, requiring you to appear before the undersigned on.....19..... and to show cause as to why penalty equal to the amount of tax may not be imposed on you.

And where you failed to appear before the undersigned on the said date and failed to show sufficient or reasonable cause for not making the payment of tax on the date shown in form PTC 9, and as such you are liable to imposition of penalty:

Now, therefore, the undersigned, in exercise of powers vested in him under sub rule (1) of rule 14 of the Sind Professions, Trades, Callings and Employment Rules, 1976, is pleased to impose on you the penalty, amounting to Rs.....(in words Rupees.....) and require you to pay it together with the amount of the tax by.....19..... A challan in form PTC 8 is also enclosed.

District Excise and Taxation Officer.

FORM PCT—13
See Rule (16)
ALPHABETIC INDEX REGISTER

District.....

Area.....

S.No.	Name of the Assessee	Nature and Title of Business	Exact Address	S.No. in Survey Register.	S.No. in Demand Register PCT2/PTC-5
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