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LEGISLATIVE SUPPLEMENT

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PART I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 14th December, 2023

No. 8-Leg./2023.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 29th day of November, 2023, is hereby published for general information:-

**THE PUNJAB AFFILIATED COLLEGES (SECURITY OF SERVICE)
AMENDMENT ACT, 2023
(Punjab Act No. 8 of 2023)**

AN

ACT

further to amend the Punjab Affiliated Colleges (Security of Service) Act, 1974 with a view to streamline the working of the Educational Tribunal and to bring the provisions regarding thereto, in conformity with the provisions governing the working of the Central or State Administrative Tribunals.

BE it enacted by the Legislature of the State of Punjab in the Seventy-fourth year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab Affiliated Colleges (Security of Service) Amendment Act, 2023. Short title and commencement.
- (2) It shall come into force on and with effect from the date of its publication in the Official Gazette.
2. In the Punjab Affiliated Colleges (Security of Service) Act, 1974, (hereinafter referred to as principal Act), in section 7-A,- Amendment in section 7-A of Punjab Act No. 23 of 1974.
 - (a) for sub-section (7), the following sub-section shall be substituted, namely:-
"(7) (i) If a vacancy, other than on account of temporary absence, occurs in the office of the chairman or a member, the State Government shall appoint another person in accordance with provisions of this

section to fill the vacancy.

- (ii) Subject to the provisions of sub-section (15), the Chairman and at least one other member or in the case of the vacancy in the office of Chairman, two members shall constitute proper quorum of the Educational Tribunal:

Provided that if the office of the Chairman is vacant otherwise than on account of a temporary vacancy, the member appointed under sub-section (3) read with sub-section (5), shall exercise the powers of the Chairman during the period of such vacancy.

- (iii) No proceedings of the Educational Tribunal shall be invalid merely on account of a vacancy in the office of the Chairman or a member.";
- (b) in sub-section (11), for the words, signs and figures "Code of Civil Procedure, 1908.", the words, signs and figures "Code of Civil Procedure, 1908, including the power of review of its own order." shall be substituted;
- (c) for sub-section (13) the following sub-section shall be substituted, namely:-
"(13) Subject to the power of review of its own orders, the orders of the Educational Tribunal shall be final."; and
- (d) for sub-section (14), the following sub-section shall be substituted, namely:-
"(14) (i) Where any amount is due from any person under an order made by the Educational Tribunal, the person entitled to the amount may make an application to the Educational Tribunal and the Educational Tribunal may order the bank account of the person from whom such amount is recoverable to be attached and direct the concerned bank to stop all payments out of the bank account so attached.
(ii) If the person from whom the amount is due or recoverable fails or omits to make the payment of the dues to the person entitled to receive such amount within three months from the date of attachment, the Educational Tribunal may direct the bank to deposit the amount due out of the balance available in the bank account

attached under clause (i) to be paid to the party entitled thereto and on deposit of such amount the attachment shall stand vacated.

- (iii) If the Educational Tribunal deems it not practicable or convenient to recover the amount, due from a person, under the clauses (i) and (ii), it may issue a certificate for the said amount to the Collector of the district and the Collector shall proceed to recover the amount in the same manner as arrears of land revenue.
- (15) (i) Notwithstanding anything contained in this section, the Chairman may constitute Benches consisting of the Chairman and one member or of two members to be called Double Benches or of a Chairman or of a member to be called Single Benches, and assign or reassign or transfer between Benches such cases or class or classes of cases, to such benches by passing general or special orders and such Benches shall exercise jurisdiction, powers and authority of the Educational Tribunal.
- (ii) The quorum of the Full Bench of the Educational Tribunal shall be regulated in terms of sub-section (7).
- (iii) If at any stage of the hearing of a case or matter a Single Bench deems fit and makes a reference to the Chairman that the case or matter is of such a nature that it ought to be heard by the Full Bench or another Single Bench, the Chairman may transfer such case or matter to such other Single Bench or Full Bench as the Chairman may deem fit.
- (iv) If a case is transferred from one Bench to another Bench, proceedings before such other bench shall continue from the stage at which they are received."

3. In the principal Act, after section 7-C, the following section shall be inserted, namely:-

"7-D. The Educational Tribunal shall have, and exercise, the same jurisdiction, Power to punish powers and authority in respect of contempt of itself as for contempt. a High Court has and may exercise and, for this purpose,

Insertion of
new section
7-D in Punjab
Act No. 23 of
1974.

the Provisions of the Contempt of Courts Act, 1971 (70 of 1971), shall have effect subject to the modification that the references therein to a High Court shall be construed as including a reference to the Educational Tribunal."

MANDEEP PANNU,
Principal Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 14th December, 2023

No. 9-Leg./2023.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 11th day of December, 2023 is hereby published for general information:-

**THE FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT
(AMENDMENT) ACT, 2023
(Punjab Act No. 9 of 2023)**

AN

ACT

further to amend the Punjab Fiscal Responsibility and Budget Management Act, 2003.

BE it enacted by the Legislature of the State of Punjab in the Seventy-fourth Year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab Fiscal Responsibility and Budget Management (Amendment) Act, 2023.

Short title
and
commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

2. In the Punjab Fiscal Responsibility and Budget Management Act, 2003, in section 4,-

Amendment
in section 4
of Punjab
Act 11 of
2003.

(i) in sub-section (2), for clauses (a), (b) and (c), the following clauses shall be substituted, namely:-

"(a) contain fiscal deficit as per cent of Gross State Domestic Product (GSDP) in vogue in that particular year as recommended by the Central Finance Commission and as allowed by the Government of India;

(b) attain revenue deficit as per cent of Gross State Domestic Product (GSDP) in vogue in that particular year as recommended by the Central Finance Commission and as allowed by the Government of India;

- (c) contain debt as per cent of Gross State Domestic Product (GSDP) in vogue in that particular year as recommended by the Central Finance Commission and as allowed by the Government of India; and"; and
- (ii) for sub-sections (5) and (6), the following sub-sections shall be substituted, namely:-
- "(5) Notwithstanding anything contained in sub-section (2), the revenue deficit and fiscal deficit may exceed the limits, specified by the Government of India from time to time, on the ground of unforeseen demands on the finances of the State Government arising out of internal disturbance or natural calamity or national security or such other exceptional ground as the State Government may specify.
- (6) In case the revenue deficit and fiscal deficit specified in sub-section (2), cannot be met due to the ground specified in sub-section (5), the State Government shall identify the net fiscal cost of the calamity and such cost would provide ceiling for extent of non-compliance to the specified limits."

MANDEEP PANNU,

Principal Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART I
GOVERNMENT OF PUNJAB
DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
NOTIFICATION

The 14th December, 2023

No. 10-Leg./2023.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 11th day of December, 2023, is hereby published for general information:-

THE PUNJAB GOODS AND SERVICES TAX (AMENDMENT)
ACT, 2023

(Punjab Act No. 10 of 2023)

AN

ACT

further to amend the Punjab Goods and Services Tax Act, 2017.

BE it enacted by the Legislature of the State of Punjab in the Seventy – fourth Year of the Republic of India, as follows:-

1. (1) This Act may be called the Punjab Goods and Services Tax (Amendment) Act, 2023. Short title and commencement.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government of Punjab may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. In the Punjab Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 2,— Amendment in section 2 of Punjab Act 5 of 2017.

(a) after clause (80), the following clauses shall be inserted, namely:—

"(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in

the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;"

(b) after clause (102), the following clause shall be inserted, namely:—

"(102A) "specified actionable claim" means the actionable claim involved in or by way of,—

- (i) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (v) lottery; or
- (vi) online money gaming;"

(c) in clause (105), the following proviso shall be inserted at the end, namely:—

"Provided that a person who organizes or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;" and

(d) after clause (117), the following clause shall be inserted, namely:—

"(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961;"

3. In the principal Act, in section 10,—
- (a) in sub-section (1), after the second proviso, the explanation inserted vide the Punjab Goods and Services Tax (Amendment) Act, 2020 (Punjab Act No. 3 of 2020), shall be deemed to have been inserted with effect from the 1st day of February, 2019;
- (b) in sub-section (2), in clause (d), the words "goods or" shall be omitted; and
- (c) in sub-section (2A), in clause (c), the words "goods or" shall be omitted.
4. In the principal Act, in section 16, in sub-section (2),—
- (i) in the second proviso, for the words "added to his output tax liability, along with interest thereon", the words and figures "paid by him along with interest payable under section 50" shall be substituted; and
- (ii) in the third proviso, after the words "made by him", the words "to the supplier" shall be inserted.
5. In the principal Act, in section 17,—
- (a) in sub-section (3), in the *Explanation*, for the words and figure "except those specified in paragraph 5 of the said Schedule", the following shall be substituted, namely:—
- "except,—
- (i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and
- (ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule."; and
- (b) in sub-section (5), after clause (f), the following clause shall be inserted, namely:—
- "(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;".
- Amendment in section 10 of Punjab Act 5 of 2017.
- Amendment in section 16 of Punjab Act 5 of 2017.
- Amendment in section 17 of Punjab Act 5 of 2017.

6. In the principal Act, in section 23, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

Amendment
in section 23
of Punjab
Act 5 of
2017.

"(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act."

7. In the principal Act, in section 24,-

Amendment
in section 24
of Punjab
Act 5 of
2017.

(a) in clause (xi), the word "and" occurring at the end, shall be omitted; and

(b) after clause (xi), the following clause shall be inserted, namely:—

"(xia) every person supplying online money gaming from a place outside India to a person in India; and"

8. In the principal Act, in section 30, in sub-section (1),—

Amendment
in section 30
of Punjab
Act 5 of
2017.

(a) for the words and sign "the prescribed manner within thirty days from the date of service of the cancellation order:", the words and signs "such manner, within such time and subject to such conditions and restrictions, as may be prescribed." shall be substituted; and

(b) the proviso shall be omitted.

9. In the principal Act, in section 37, after sub-section (4), the following sub-section shall be added, namely:—

Amendment
in section 37
of Punjab
Act 5 of
2017.

"(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details."

10. In the principal Act, in section 39, after sub-section (10), the following sub-section shall be added, namely:—

Amendment
in section 39
of Punjab
Act 5 of
2017.

"(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return."

11. In the principal Act, the existing provision of section 44 shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be added, namely:—

Amendment
in section 44
of Punjab
Act 5 of
2017.

"(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return."

12. In the principal Act, in section 52, after sub-section (14), the following sub-section shall be added, namely:—

Amendment
in section 52
of Punjab
Act 5 of
2017.

"(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4),

even after the expiry of the said period of three years from the due date of furnishing the said statement.".

13. In the principal Act, in section 54, in sub-section (6), the words and sign "excluding the amount of input tax credit provisionally accepted," shall be omitted. Amendment in section 54 of Punjab Act 5 of 2017.
14. In the principal Act, in section 56, for the words "from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax", the words "for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed" shall be substituted. Amendment in section 56 of Punjab Act 5 of 2017.
15. In the principal Act, in section 62, in sub-section (2),—
- (a) for the words "thirty days", the words "sixty days" shall be substituted; and
- (b) the following proviso shall be added, namely:—
- "Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.".
16. In the principal Act, in section 109,-
- (a) for the existing heading, the following heading shall be substituted, namely:-
- "Constitution of Appellate Tribunal and Benches thereof."; and
- (b) in sub-section (2), for the words "the State Bench and the Area Benches located in the State", the words "the State Benches" shall be substituted. Amendment in section 109 of Punjab Act 5 of 2017.

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17. In the principal Act, in section 110, for the words "the State Bench and Area Benches", the words "the State Benches" shall be substituted. Amendment in section 110 of Punjab Act 5 of 2017.
18. In the principal Act, for section 114, the following section shall be substituted, namely:- Substitution of section 114 of Punjab Act 5 of 2017.
- "114. The Vice-President shall exercise such financial and administrative powers over the State Benches of the Appellate Tribunal in a State, as may be prescribed."
19. In the principal Act, in section 117,— Amendment in section 117 of Punjab Act 5 of 2017.
- (a) in sub-section (1), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted; and
- (b) in sub-section (5), in clauses (a) and (b), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted.
20. In the principal Act, in section 118, in sub-section (1), in clause (a), for the words "National Bench or Regional Benches", the words "Principal Bench" shall be substituted. Amendment in section 118 of Punjab Act 5 of 2017.
21. In the principal Act, in section 119,— Amendment in section 119 of Punjab Act 5 of 2017.
- (a) for the words "National or Regional Benches", the words "Principal Bench" shall be substituted; and
- (b) for the words "State Bench or Area Benches", the words "State Benches" shall be substituted.
22. In the principal Act, in section 122, after sub-section (1A), the following sub-section shall be added, namely:— Amendment in section 122 of Punjab Act 5 of 2017.
- "(1B) Any electronic commerce operator who,—
- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;
- (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
- (iii) fails to furnish the correct details in the statement to be furnished

under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act, shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher."

23. In the principal Act, in section 132, in sub-section (1),—
- (a) clauses (g), (j) and (k) shall be omitted;
- (b) in clause (l), for the words, brackets and letters "clauses (a) to (k)", the words, brackets and letters "clauses (a) to (f) and clauses (h) and (i)" shall be substituted;
- (c) in clause (iii), for the words "any other offence", the words, brackets and letter "an offence specified in clause (b)" shall be substituted; and
- (d) in clause (iv), the words, brackets and letters "or clause (g) or clause (j)" shall be omitted.
24. In the principal Act, in section 138,—
- (a) in sub-section (1), in the first proviso,—
- (i) for clause (a), the following clause shall be substituted, namely:—
- "(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;"
- (ii) clause (b) shall be omitted;
- (iii) for clause (c), the following clause shall be substituted, namely:—
- "(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;" and
- (iv) clause (e) shall be omitted; and
- (b) in sub-section (2), for the words "ten thousand rupees or fifty per cent of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent of the tax, whichever is higher", the words "twenty-five per cent of the tax involved and the maximum amount
- Amendment in section 132 of Punjab Act 5 of 2017.
- Amendment in section 138 of Punjab Act 5 of 2017.

not being more than one hundred per cent of the tax involved" shall be substituted.

25. In the principal Act, after section 158, the following section shall be inserted, namely:—

Insertion of
new section
158A in
Punjab Act 5
of 2017.

"158A. (1) Notwithstanding anything contained in sections 133, 152 and Consent based sharing of information furnished by taxable person. 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;

(c) such other details as may be prescribed.

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of,-

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient, in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return."

26. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling", the words "specified actionable claims" shall be substituted. Amendment in Schedule III to Punjab Act 5 of 2017.
27. (1) In the principal Act, in Schedule III, paragraphs 7 and 8 and the Explanation 2 thereof (as inserted vide Punjab Act No. 1 of 2019) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017. Retrospective exemption to certain activities and transactions in Schedule III to Punjab Act 5 of 2017.
- (2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.
28. The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming. Transitory provision.

MANDEEP PANNU,

Principal Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.