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**PUNJAB VIDHAN SABHA**

**Bill No. 19-PLA-2015**

**THE PUNJAB INFRASTRUCTURE (DEVELOPMENT AND REGULATION)  
AMENDMENT BILL, 2015**

(Bill as passed by the Punjab Vidhan Sabha)

The following Bill was passed by the Punjab Vidhan Sabha :—

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**BILL**

*further to amend the Punjab Infrastructure (Development and Regulation) Act, 2002.*

BE it enacted by the Legislature of the State of Punjab in the Sixty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab Infrastructure (Development and Regulation) Amendment Act, 2015.

Short title and commencement.

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

2. In the Punjab Infrastructure (Development and Regulation) Act, 2002, for section 25, the following section shall be substituted, namely :—

Substitution of section 25 of Punjab Act 8 of 2002.

“25 (1) With effect from the date of coming into force of this Act, and subject to the provisions of this Chapter, every person shall be liable to pay a fee levied under this Act on the sale or purchase of the goods specified in Schedule III, on the value of consumption of electricity being supplied by the Punjab State Power Corporation Limited and purchase of immovable properties, within the State of Punjab at a rate, not exceeding six rupees for every one hundred rupees of the value of goods, electricity consumed and purchase of immovable property as the State Government may, by notification, direct.

(2) The fee shall be payable at the stage, mentioned in respect of goods in Schedule-III.

(3) Subject to the provisions of this Act and the rules made thereunder, the authorities for the time being empowered to assess, reassess, collect and enforce payment of tax under the Punjab Value Added Tax Act, 2005, shall, on behalf of the Punjab Infrastructure Development Board, assess, reassess, collect and enforce payment of fee, including any interest or penalty, payable by a person under this

Act, as if such fee or penalty or interest payable by such a person, is a tax or penalty or interest, payable under the Punjab Value Added Tax Act, 2005, and for this purpose, the aforesaid authorities may exercise all or any of the powers, exercisable by them under the Punjab Value Added Tax Act, 2005 and the rules framed thereunder and the provisions of the Punjab Value Added Tax Act, 2005 relating to the returns, provisional assessment, assessment, reassessment, rectification, review, advance payment of tax, registration of transferee of any business, imposition of the tax liability, carrying on the business on the transfer of successor to such business, transfer of any liability of any firm or Hindu Undivided Family to pay tax in the event of dissolution of such firm or partition of such family, recovery of tax from third parties, appeals, reviews, revisions, rectifications, references, refunds, rebates, interest or penalty, charging or payment of interest, compounding of offences and treatment of documents, furnished by a person as confidential, shall apply accordingly.

(4) (i) Subject to other provisions of this Act and the rules made thereunder, the authorities for the time being empowered to assess, reassess and collect and enforce electricity duty under the Punjab Electricity (Duty) Act, 2005 shall on behalf of Punjab Infrastructure Development Board also assess, reassess and collect and enforce payment of Infrastructure Development fee on the value of consumption of electricity including any interest or penalty payable by a person under this Act, as if, the fee or penalty or interest payable by such a person under this Act is a duty or penalty or interest payable by such a person under the Punjab Electricity (Duty) Act, 2005; and

(ii) Subject to other provisions of this Act and the rules made thereunder, such authorities, who are presently engaged in the collection of Stamp Duty, Social Infrastructure Cess shall also be empowered to assess, reassess and collect and enforce Infrastructure Development fee on purchase of immovable properties.

(5) The fee collected under sub-section (1), shall be deposited by the authorities, specified in sub-section (3) and sub-section (4) in the Development Fund within a period of one week from the date of its collection.

(6) The person shall deposit the amount of fee due from him either in cash or by cheque in a specified bank account.

*Explanation.*—(1) For the purposes of this Act, the expressions “sale”, “purchase” and “person” shall have the same meanings as have been assigned to them in the Punjab Value Added Tax Act, 2005.

(2) In respect of levy of Infrastructure Development fee on the value of consumption of electricity, the exemptions granted in respect of levy of electricity duty shall *mutatis mutandis* apply to the levy of Infrastructure Development fee on electricity consumed.”.

3. (1) The Punjab Infrastructure (Development and Regulation) Amendment Ordinance, 2015 (Punjab Ordinance No. 2 of 2015), is hereby repealed. Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under this Act.

CHANDIGARH :  
The 9th October, 2015

SHASHI LAKHANPAL MISHRA,  
Secretary.