

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990.- In the Sales Tax Act, 1990,-	Gazette Finance Act 2023 NEW / inserted Deletion or Omitted Substituted
			In the Sales Tax Act, 1990 the following further amendments shall be made, namely:-	

2			<b>Definition</b>
		(12)	“goods” include <u>production, transmission and distribution of electricity</u> , every kind of movable property other than actionable claims, money, stocks, shares and securities;
		(33)	“supply” means a sale or other transfer of the right to dispose of goods as owner, including such sale or transfer under a hire purchase agreement, and also includes - (e) <u>production, transmission and distribution of electricity.</u>
		(43a)	“Tier-1 retailer” means a retailer falling in any one or more of the following categories, namely:-  <u>(e) a retailer, whose shop measures one thousand square feet in area or more or two thousand square feet in area or more in the case of retailer of furniture;</u>  <u>(ga) a person engaged in supply of articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal excluding a person whose shop measures three hundred square feet in area or less;</u>
3			<b>SCOPE OF TAX</b>
	(1A)		Subject to the provision of sub section (6) of section 8 or any notification issued thereunder, where taxable supplies are made to a person who has not obtained registration number or he is not an active taxpayer, there shall be charged, levied and paid a further tax at the rate of <u>three four</u> percent of the value In addition to the rate specified in sub sections (1), (1B), (2), (5),(6) and section 4 provided that the Federal Govt. may, by notification in the official Gazette, specify the taxable supplies in respect of which the further tax shall not be charged, levied and paid.
30CA			<u>Directorate General of Digital Invoicing and Analysis.</u> <u>Directorate General of Digital Initiatives.</u>
			<u>The Directorate General of Digital Invoicing and Analysis shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.</u>  <u>The Directorate General of Digital Initiatives shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.</u>

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33					Offences and penalties.-			
		Offences		Penalties		Section of the Act to which offence has reference		
		(1)		(2)		(3)		
23		Any person who manufactures, possesses, transports, distributes, stores or sells <u>cigarette packs</u> goods or class of goods as specified by the Board under sub-section (1) of section 40C with counterfeited tax stamps, banderoles, stickers, labels or barcodes or without tax stamps, banderoles, stickers, labels or barcodes		(i) Such [specified goods] shall be liable to outright confiscation. Any person committing the offence shall pay a penalty of twenty-five thousand rupees or one hundred per cent of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to simple imprisonment for a term which may extend to three years, or with additional fine which may extend to an amount equal to the loss of tax involved, or with both. (ii) In case of transport of [specified goods] with counterfeited tax stamps, banderoles, stickers, labels or barcodes, or without tax stamps, banderoles, stickers, labels or barcodes, permanent seizure of the vehicle used for transportation of non-conforming or counterfeit specified goods; and (iii) In case of repeat sale of [specified goods] without or with counterfeited, tax stamps, banderoles, stickers, labels or barcodes, the premises used for such sale be sealed for a period not exceeding fifteen days.		40C(2)		

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47A			Alternative dispute resolution.—
	(1)		Notwithstanding any other provision of this Act, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to—
			(a) the liability of tax of one hundred million rupees or above against the aggrieved person or admissibility of refund, as the case may be; (b) the extent of waiver of default surcharge and penalty; or (c) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any court of law or an appellate authority, except where criminal proceedings have been initiated.
	(2)		The application for dispute resolution shall be accompanied by an initial proposition for resolution of the dispute, including an offer of tax payment.
	(3)		The Board may, after examination of the application of an aggrieved person, appoint a committee, within fifteen days of receipt of such application in the Board, comprising,— (i) a retired judge not below the rank of a judge of a High Court, who shall also be the Chairperson of the Committee, to be nominated by the Board from a panel notified by the Law and Justice Division for such purpose; (ii) Chief Commissioner Inland Revenue having jurisdiction over the case; and (iii) person to be nominated by the registered person from a panel notified by the Board comprising.  (a) chartered accountants, cost and management accountants and advocates having a minimum of ten years' experience in the field of taxation; (b) officers of the Inland Revenue Service who stood retired in BPS 21 or above; or (c) reputable businessmen as nominated by Chambers of Commerce and Industry:  Provided that the registered person shall not nominate a chartered accountant or an advocate if the said chartered accountant or the advocate is or has been an auditor.
	(4)		The Board shall communicate the order of appointment of committee to the aggrieved person, court of law or the appellate authority where the dispute is pending and the concerned Commissioner.

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147A	(5)		The committee appointed under sub-section (3) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall decide the dispute by majority, within forty-five days of its appointment extendable by another fifteen days for the reasons to be recorded in writing.
	(6)		The decision by the committee under sub-section (5) shall not be cited or taken as a precedent in any other case or in the same case for a different tax year.
	(7)		The recovery of tax payable by a registered person in connection with any dispute for which a committee has been appointed under sub-section (3) shall be deemed to have been stayed on the constitution of committee till the final decision or dissolution of the committee, whichever is earlier.
	(8)		The decision of the committee under sub-section (5) shall be binding on the Commissioner when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority in respect of dispute as mentioned in sub-section (1) and has communicated the order of withdrawal to the Commissioner:  Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Commissioner.
	(9)		Subject to sub-section (10), the Commissioner shall also withdraw the appeal, if any, pending before any court of law or an appellate authority in respect of dispute as mentioned in sub-section (1) within thirty days of the communication of the order of withdrawal by the aggrieved person to the Commissioner.
	(10)		The aggrieved person shall make the payment of sales tax and other duty or taxes and within such time as decided by the committee under sub section (5) and all decisions and orders made or passed shall stand modified to that extent.
	(11)		If the committee fails to decide within the period of sixty days under sub-section (5), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending under litigation.
	(12)		The Board shall communicate the order of dissolution of the committee to the aggrieved person, court of law or the appellate authority and the Commissioner.
	(13)		On receipt of the order of dissolution of the committee, the court of law or the appellate authority shall decide the appeal within six months of the communication of said order.
	(14)		The Board may prescribe the amount to be paid as remuneration for the services of the members of the committee, other than the member appointed under clause (ii) of sub-section (3).
	(15)		The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section;