SCAN TO VERIFY
LAW DEPARTMENT
GOVERNMENT OF SINDH
www.sindhlaws.gov.pk

SIND ORDINANCE NO. XV OF 1970.

THE WEST PAKISTAN FINANCE ACT (SINDH AMENDMENT)ORDINANCE, 1970

[28TH December, 1970]

An Ordinance to amend the West Pakistan Finance Act,1963.

Preamble.

WHEREAS it is expedient to amend the West Pakistan Finance Act, 1963, in its application to the Province of Sind, in the manner hereinafter appearing;

NOW, THEREFORE, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, and in exercise of all powers enabling him in that behalf, the Governor of Sind is pleased to make and promulgate the following Ordinance:-

Short title.

1. This Ordinance may be called the West Pakistan Finance Act (Sind Amendment) Ordinance, 1970.

Amendment of section 2 of W.P.Act.IX of 1963.

2. In the West Pakistan Finance Act, 1963, in its application to the Province of Sindh, hereinafter referred to as the said Act, in section 2, after clause (b), the following clause shall be inserted, namely:-

"(bb) 'prescribed' means prescribed by rules made under this Ordinance;".

Amendment of section 16 of W.P.Act.IX of 1963.

3. In the said Act, in section 16, after sub-section (2), the following new sub-sections shall be inserted, namely:-

"(2-a) Whoever sells, exchange or transfers immovable property within an urban area specified under clause (a) or clause (b) of sub-section (1) shall, within seven days of such sale, exchange or transfer, furnish to the prescribed authority a statement showing-

(i) the name, father's name, profession and full address of the person by whom the property has been sold, exchanged or transferred and of the person to whom the property has been sold or transferred or with whom it has been exchanged;
(ii) the particulars and location of the property;
(iii) the price or other value or consideration received for the property; and
(iv) such other information or particulars as may be prescribed.

(2-b) A Registrar or Sub-Registrar who registers under the Registration Act, 1908 (Act XVI of 1908), any document

relating to the sale, exchange, or transfer of any immovable property within an urban area specified under clause (a) or clause (b) of sub-section (1) shall, within fifteen days of such registration, furnish free of charge, to the prescribed authority, a true copy of such document.

(2-c) If the person required under sub-section (2-a) to submit a statement fails to submit such statement to the prescribed authority within the period specified in the said sub-section, or submits a statement which such person knows or has reason to believe to be false or not correct, he shall be liable to pay, in addition to the tax due, a penalty not exceeding the amount of the tax due.

(2-d) Any person aggrieved by an order relating to the assessment, imposition or recovery of the tax or an order made under sub-section (2-b) imposing a penalty, may within thirty days of the date of such order, appeal from such order to the Director, Excise and Taxation, and the Director, after giving the appellant an opportunity of being heard, may confirm, rescind or modify such order.

(2-e) The Director-General, Excise and Taxation, may at any time of his own accord, or on receiving a petition from an aggrieved person within thirty days of an appellate order made under sub-section (2-d), revise any appellate order made under that sub-section.".