EXTRA ORDINARY ISSUE

REGISTERED No. L-7532

The Punjab Gazette

PUBLISHED BY AUTHORITY

LAHORE TUESDAY APRIL 07, 2026

GOVERNMENT OF THE PUNJAB
LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

NOTIFICATION
(89 of 2026)

07 APRIL 2026

Notification No.PRA-HR/Notifications/2024/037, dated 04.02.2026 issued by the Punjab Revenue Authority, is hereby published in the Punjab Gazette (Extraordinary) for general information:

"PUNJAB REVENUE AUTHORITY
GOVERNMENT OF THE PUNJAB
5-B DANIPUR ROAD, GOR-1
LAHORE
Dated: 04th Feb, 2026

NOTIFICATION

(Jurisdiction of Bahawalpur Commissionerate)

No.PRA-HR/Notifications/2024/037 In exercise of powers conferred under of Section 39 read with Section 40 of the Punjab Sales Tax on Services Act, 2012, (ACT XLII of 2012) the Punjab Revenue Authority is pleased to assign the powers and functions exercisable or to be exercised under the said Act and rules made, notifications or circulars issued or instructions given there under from time to time, to the officers of the Authority posted against the enforcement units specified in column (3) of the Table below in respect of persons or class of persons or cases or class of cases or services as specified in columns (2) and (4) of the said table, with immediate effect and till further orders:

Table

Enforcement Range	Jurisdiction	Enforcement Unit	Further Division
(1)	(2)	(3)	(4)
Enforcement Range Bahawalpur	All taxable services including those services listed under Part I, II and III of Second Schedule falling in the territorial jurisdiction of District Bahawalpur excluding those assigned to PRA (Headquarters) (Operations), Lahore.	Unit 01	All Compliant cases + First half of non-compliant cases starting with A.
		Unit 01A	Remaining half of non-compliant
	Private & Public Withholding Agents in District Bahawalpur.	Unit 02	All Compliant cases + First half of non-compliant cases starting with A.
		Unit 02A	Remaining half of non-compliant
	1. All taxable services including those services listed under Part I, II and III of Second Schedule falling in the territorial jurisdiction of District Bahawalnagar excluding those assigned to PRA (Headquarters) (Operations), Lahore 2. Private & Public Withholding Agents in District Bahawalnagar.	Unit 03	All Compliant cases + First half of non-compliant cases starting with A.
		Unit 03A	Remaining half of non-compliant

	All taxable services including those services listed under Part I, II and III of Second Schedule falling in the territorial jurisdiction of District Rahim Yar Khan. Excluding those assigned to PRA (Headquarters) (Operations), Lahore	Unit 04	All Compliant cases + First half of non-compliant cases starting with A.
		Unit 04A	Remaining half of non-compliant
	Public and Private Withholding Agents in District Rahim Yar Khan.	Unit 05	All Compliant cases + First half of non-compliant cases starting with A.
		Unit 05A	Remaining half of non-compliant

02. For the purposes of this bifurcation, the status of a case as compliant or non-compliant shall be determined strictly and exclusively on the basis of payment records available in the PRA systems as on 31 December 2025, without any discretionary interpretation. For this purpose, a non-compliant case shall mean a registered person who:

- has made no tax payment during the last three consecutive months, and
- remains in default as on 31-12-2025.

03. Notwithstanding the creation of Unit-A, it is hereby expressly provided and clarified that case allocation shall be made as follows:

Each Enforcement Unit, within its assigned territorial, service-wise, or functional jurisdiction, shall retain:

- All compliant cases, and
- The remaining fifty percent (50%) of non-compliant cases, after allocation to Unit-A.

04. The corresponding Unit-A shall exclusively deal with:

- the first fifty percent (50%) of non-compliant cases, selected strictly in alphabetical order (approximated), from the list of non-compliant registered persons falling within the jurisdiction of the parent unit.

05. The officers posted against both Enforcement Units shall exercise all powers and perform all functions under the Punjab Sales Tax on Services Act, 2012, the rules made thereunder, and the notifications, circulars, and instructions issued from time to time, in respect of the cases allocated to them.

06. All proceedings, including but not limited to notices, audits, recoveries, adjudications, and enforcement actions, initiated prior to this bifurcation shall be deemed to have been validly initiated, and shall be continued, concluded, or enforced by the unit to which the case now stands allocated under this notification, without the requirement of re-issuance or re-initiation.

07. The description, classification and scope of service covered in this notification shall be interpreted and appreciated with reference to the Second Schedule of the aforesaid Act and rules made there under.

08. Unless otherwise directed by the Authority, the Additional Commissioners / Deputy Commissioner/Assistant Commissioners/Enforcement officers and Audit Officers shall also exercise audit-related powers and perform functions in corresponding jurisdiction, specified in the table above.

09. The Deputy/Assistant Commissioners, in addition to their functions, shall also perform such duties or functions as may be assigned to them in written by their concerned Additional Commissioner, Commissioner, Member or Chairperson, PRA.

10. The Enforcement Officers/Audit Officers, in addition to their functions, shall also perform such duties or functions as may be assigned to them in written by their concerned, Additional Commissioner, Commissioner, Member or Chairperson, PRA.

11. The Commissioner/Additional Commissioner shall exercise the supervisory functions and powers of adjudication in respect of cases beyond the pecuniary limit of officers subordinate to him/her in its range in terms of Section 40 and Section 60 of the Punjab Sales Tax on Services Act, 2012.

12. All the jurisdictional and competency issues arising under the Act or the rules or notifications shall be decided by the Authority in such manner as it thinks fit.

13. This notification supersedes all previous notifications of PRA on the subject.

CHAIRPERSON
PUNJAB REVENUE AUTHORITY"

(MUHAMMAD ASIF BALAL LODHI)
SECRETARY
Government of the Punjab
Law and Parliamentary Affairs Department