14 PUNJAB GOVT. GAZ.(EXTRA), APRIL 24, 2025
(VYSK 4, 1947 SAKA)
CHANDIGARH, THURSDAY, APRIL 24, 2025
(VAISAKHA 4, 1947 SAKA)
LEGISLATIVE SUPPLEMENT

Contents ***Pages***

Part - I **Acts**
The Punjab Regulation of Crusher Units, and Stockists and Retailers Act, 2025. (Punjab Act No. 6 of 2025) ..15-29

Part - II **Ordinances**
Nil

Part - III **Delegated Legislation**
Notification No. S.O. 26 /P.A.5/2017/ S.164/2025 dated 22.04.2025 appointing the dates on which the provisions of rules 24, 27, 32, and rules 8, 37 and 38(ii) of the Punjab Goods and Services Tax (Fourth Amendment) Rules, 2024 shall, respectively, come into force. ..315

Part - IV **Correction Slips, Republications and Replacements**
Nil

PART-I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 23rd April, 2025

No.7-Leg./2025.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 9th day of April, 2025, is hereby published for general information :-

THE PUNJAB REGULATION OF CRUSHER UNITS, AND STOCKISTS AND RETAILERS ACT, 2025

(Punjab Act No.6 of 2025)

AN

ACT

to regulate the operations of Crusher Units, and Stockists and Retailers engaged in the processing of minor minerals as defined in the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act No.67 of 1957).

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

PART- I

1. (1) This Act may be called the Punjab Regulation of Crusher Units, and

Short title, extend and commencement.

Stockists and Retailers Act, 2025.

(2)It shall extend to the whole of the State of Punjab.

(3)It shall come into force on such date as the Government may, by notification, appoint.

2. (1) In this Act, unless the context requires otherwise,- Defintions.

(a) "Assessing Authority" means the District Mining Officer and includes such other officer, as may be authorized by the Director to make assessment under this Act or rules made thereunder;

(b)“Calendar Year” means the period from 1st January till 31st December in a Gregorian Calendar,-

(c)“Crusher Owner” includes,-

(i) Owner of the Crusher Unit in case of Sole Proprietorship; (ii) Directors in case of incorporation of the Crusher Unit as a Company;

16 PUNJAB GOVT. GAZ.(EXTRA), APRIL 24, 2025

(VYSK 4, 1947 SAKA)

(iii) Partners in case of incorporation of the Crusher Unit as a firm or partnership;

(iv) Trustees in case of incorporation of the Crusher Unit as a Trust;

(v) Members in case of incorporation of the Crusher Unit as a Society; and

(vi) Lessee and Lessor of the Crusher Unit;

(d) “Crusher Unit” means an industrial unit established for the processing of minor minerals, duly incorporated as a Sole Proprietorship or a Partnership or a Company or a Trust or a Society, and shall include Screening Plants;

(e) “default of Government Dues” means the default in payment of any Government Dues or the default in timely payment of any permitted instalment of Government Dues, that have accrued as a result of any Assessment Order and for which a Notice has been duly issued to a Crusher Unit or a Stockist and Retailer asking it to make the payment forthwith;

(f) “Department” means the Department of Mines and Geology, Government of Punjab;

(g) “derivative” means any or all of the products obtained after processing of minor minerals in any Crusher Unit;

(h) “Director” means the Director, Mines and Geology Government of Punjab;

(i) "District Mining Officer" means the District Level Officer appointed by the Government for the purposes of this Act;

(j) "Environmental Management Fund (EMF)" means the Fund in which the amount charged from the Crusher Owner under this Act shall be credited, which shall be utilized as per the provisions of the Punjab Minor Mineral Rules, 2013, as amended from time to time;

(k) "Government" means the Government of the State of Punjab in the Department of Mines and Geology;

(l) "Government dues" means any unpaid fee, tax, royalty, penalty or any other charge levied by the Government of Punjab in connection with the excavation, purchase, sale and processing of minor minerals and any derivative thereof, and shall include any recoverables from the Crusher Unit or Stockist and Retailer at the commencement of this Act;

(m)"illegal mining" means any activity associated with illegal excavation and sale of minor minerals;

(n) "illegal processing" means any activity undertaken by a Crusher Unit for processing of illegally excavated or illegally procured or illegally purchased minor minerals;

(o) "illegal purchase" means the purchase or possession of minor minerals without any valid proof of purchase;

(p) "prescribed" means prescribed by rules made under this Act;

(q) "Registration" means the Registration of a Crusher Unit with the Department;

(r) "Return" means any statement of account in such form, as may be prescribed;

(s) "Stock" means unprocessed sand or gravel or derivatives lying with a Crusher Unit or Stockist and Retailer; and

(t) "Stockist and Retailer" means any legal entity engaged in the sale and purchase of minor minerals and derivatives at a site other than the Pit Head of a mine or a Crusher Unit.

(2) Unless defined otherwise, the words and expressions used in this Act shall have the same meaning as, respectively, assigned to them in the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act No.67 of 1957) and the rules made thereunder.

PART-II

3. (1) It shall be mandatory for every Crusher Unit to register itself with the Department in such form and in such manner, as may be prescribed. Registration of Crusher Units.

(2)Registration of any Crusher Unit shall be non-transferable in case of Sole Proprietorship and firms.

(3)The Crusher Unit Registration Number (CURN) of a Crusher Unit shall be unique. The Registration Number shall remain unchanged even if there is a change in the Crusher Owners.

(4) The Department shall endeavour to put in place a seamless online portal for Registration of Crusher Units.

(5) The validity of any Registration shall expire upon the end of a Calendar Year or such period, as may be prescribed.

(6) The Department may refuse to register any Crusher Unit that,-

(a) fails to meet its mandatory requirements as may be prescribed or any direction issued under this Act;

(b) violates any of the provisions of this Act; or

(c) is in default of any Government Dues mandated under this Act.

(7) Any Crusher Unit, registered with the Department prior to the coming into force of this Act, shall continue to remain Registered for the remaining period of its Registration, unless terminated earlier under section 9 of this Act.

(8) A period of three months, from the date of coming into force of this Act, shall be granted to every Crusher Unit to bring its operations in conformity with the provisions of this Act before any penal proceedings under this Act are initiated against it.

Fees and payments.

4. (1) The Government shall, from time to time, prescribe the fee to be paid by a Crusher Unit for,–

(a) Registration;

(b) renewal of Registration; and

(c) delayed renewal of Registration of any Crusher Unit.

(2) Any application received without the accompanying fee shall be summarily rejected.

(3) The Government may, from time to time, prescribe a Mineral Processing Fee to be paid by the Crusher Unit for the purpose of damage to infrastructure of roads or waterways etc as a result of the running of the Crusher Unit and to and fro transportation of minor minerals and derivatives from it.

(4) Where the Government assigns any or all the functions under this Act to a Board or Corporation, established by the State Government, the Government may, from time to time, prescribe an annual Administration Fee to be paid by a Crusher Unit to such a Board or Corporation.

Enviromental Management Fund.

5. (1) Every Crusher Unit shall be liable to pay such amount, as may be prescribed into the Environmental Management Fund established by the Government, on account of the environmental damage caused by the operation of such a Crusher Unit:

Provided that where the Crusher Unit obtains a certificate from the Punjab Pollution Control Board that it is a non-polluting industrial unit, no such amount shall be payable by it.

(2) Every Crusher Unit shall continue to be liable to pay any amount assessed to be paid into the Environmental Management Fund under any Policy in force from time to time before the commencement of this Act.

(3) Any Crusher Unit with liabilities under sub-section (2) shall, within three months of the commencement of this Act or the assessment of

such liability, whichever is later, pay such outstanding liabilities into the Environmental Management Fund, failing which its registration shall be deemed to have been terminated.

Eligibility to be registered as a Crushed Unit.

6. (1) Any Crusher Unit with a valid Consent to Operate issued by the Punjab Pollution Control Board shall be eligible to apply for Registration with the Department.

(2) Every legal entity applying for registration of Crusher Unit shall,-

(a) possess permanent Account Number (PAN) issued by the Income Tax Department;

(b) possess Goods and Services Tax Identification Number (GSTIN); and

(3) fulfill such other criteria, as may be prescribed.

Renewal of Registation of a Crusher Unit.

7. (1) It shall be mandatory for every Crusher Unit to apply for renewal of its Registration at least forty five days before its expiry in such form and in such manner, as may be prescribed:

Provided that any application for renewal of registration, received less than forty five days before the expiry of Registration, shall be treated as delayed renewal of Registration.

(2) The Registration of any Crusher Unit shall not be valid beyond the last day of any Calendar Year i.e. 31st December of any year or such date, as may be prescribed.

(3) The renewal of Registration shall be permitted only if the Crusher Unit,-

(a) satisfies the criteria for Registration of the Crusher Unit as on 1st January of the forthcoming year;

(b) is not in default of any Government dues, including the amount required to be paid by it into the Environmental Management Fund; and

(c) has filed all the prescribed Returns until the month of October of the year in which its Registration is valid.

(4) The renewal of Registration of a Crusher Unit shall be automatic, unless rejected for specific reasons to be recorded, in writing, within a period of forty five days of applying.

Suspension of Registration of a Crusher Unit.

8. (1) An officer not below the rank of District Mining Officer may suspend the Registration of any Crusher Unit in such form, as may be prescribed, upon the availability of preliminary evidence of,-

(a) failure to file two consecutive Returns;

(b) conviction by a Court in any criminal case related to illegal mining;

(c) illegal mining attributed to the Crusher Unit in such form, as may be prescribed;

(d) illegal purchase attributed to the Crusher Unit in such form, as may be prescribed;

(e) illegal processing attributed to the Crusher Unit in such form, as may be prescribed;

(f) violation of any of the provisions of the Mines and Minerals (Development and Regulation) Act, 1957;

(g) violation of any of the provisions of the Punjab Minor Mineral Rules, 2013;

(h) violation of any of the provisions of this Act, or any direction issued or any rule made thereunder;

(i) withdrawal of Consent to Operate by the Punjab Pollution Control Board; or

(j) failure to pay, within the time period prescribed, any Government Dues for which an Assessment Order has been passed by the Competent Authority.

(2) Where the Registration of any Crusher Unit has been suspended, the officer issuing such an order shall draw up the Articles of Suspension in such form, as may be prescribed, citing the reasons for suspension of the registration of the Crusher Unit and convey the same to the Crusher Owner within seven working days of issuance of the order of suspension.

(3) The Crusher Owner may seek a review of the order of suspension within seven days of the receipt of Articles of Suspension.

(4) No order of suspension shall remain in force beyond six months from the date of issue.

(5) The District Mining Officer, or such other officer, as may be authorized by the Director in this regard, may seal the Crusher Unit during the period of suspension.

(6) The Crusher Owner shall not operate the Crusher Unit during the period of suspension of Registration.

Termination of Registration of a Crusher Unit.

9. (1) An officer, not below the rank of District Mining Officer, may terminate the Registration of any Crusher Unit in such form, as may be prescribed in the event of,-

(a) failure to file at least three Returns in a Calendar Year;

(b) conviction by a Court in any criminal case registered under the provisions of this Act along with sentence of a minimum of one year simple imprisonment;

(c) charges of illegal mining having been proved against it;

(d) charges of illegal purchase having been proved against it;

(e) charges of illegal processing having been proved against it;

(f) violation of any of the provisions of the Mines and Minerals (Development and Regulation) Act, 1957;

(g) violation of any of the provisions of the Punjab Minor Mineral Rules, 2013;

(h) violation of any of the provisions of this Act, or any direction issued or any rule made thereunder;

(i) withdrawal of Consent to Operate by the Punjab Pollution Control Board; or

(j) failure to pay, within the time period prescribed, any Government Dues for which an Assessment Order has been passed by the Competent Authority, and such Government Dues have been declared as arrears of land revenue.

(2) In the event of termination of Registration of a Crusher Unit, the Crusher Unit shall not be Registered again until after the expiry of a period of three years from the date of order of Termination of Registration:

Provided that the change of ownership, or any other ground whatsoever, shall not be a valid ground for early registration of any Crusher Unit whose Registration has been terminated:

Provided further that in exceptional circumstances, the Government may reduce the period of three years to not less than one year upon the payment of such penal fee, as may be prescribed.

(3) No order of termination of Registration shall be passed without affording an opportunity of hearing to the Crusher Owner.

(4) The District Mining Officer, or any other officer authorized by the Director in this regard, shall seal the Crusher Unit within forty eight hours of the termination of Registration.

PART-III

Prohibition of certain activites.

10. No Crusher Unit shall,-

(a)fail to file, within the prescribed time period, any or all of the Returns, as may be prescribed;

(b)sell any derivative for which the proper return has not been filed;

(c)sell any derivative at a price higher than the maximum price notified by the Government for such a derivative;

(d)process minor minerals obtained through illegal mining or through illegal purchase;

(e)keep any stock procured through illegal purchase;

(f)refuse access to the premises of the Crusher Unit for any random or scheduled inspection by an official of the Department;

(g)refuse access to the books of accounts on the basis of which the prescribed Returns have been filed;

(h)fail to promptly inform the department about any change in the ownership of the Crusher Unit;

(i)fail to promptly inform the Department about any change in the Crusher Owners of the Crusher Unit;

(j)fail to promptly inform the Department about any Lease Deed executed with respect to the Crusher Unit;

(k)be leased out by any person other than the Crusher Owner; and/or

(l)engage in monopolistic practices on its own, or in conjunction with other Crusher Units.

Liability. 11. (1) All the Crusher Owners shall be jointly and severally liable for the violation of any of the provisions of this Act.

(2) Where the Crusher Unit has been leased out, the Lessor and the Lessee shall both be jointly and severally liable for the violation of any of the provisions of this Act subsequent to the execution of the Lease Deed:

Provided that where the net worth of the Lessee is more than the prescribed threshold, the Lessee, and not the Lessor, shall be held liable for the violation of any of the provisions of this Act subsequent to the execution of the Lease Deed:

Provided further that where there has been a violation of the provisions of clause (i) of section 10 of this Act, the Lessor and Lessee shall also be jointly and severally liable for any violation of any of the provisions of this Act prior to the execution of the Lease Deed.

(3)In the event of any violation of the provisions of clause (h) of section 10 of this Act, the previous Crusher Owners and the subsequent Crusher Owners shall both be jointly and severally liable for violation of any of the provisions of this Act subsequent to the change of ownership:

Provided that where the previous Crusher Owner has promptly informed the Department about the change in ownership, he shall not be held liable for any violation of any of the provisions of this Act subsequent to the change of ownership.

PART-IV

Stockist and Retailer License.

12. (1) It shall be mandatory for every Stockist and Retailer to obtain a licence for running its operations in such form, as may be prescribed.

(2) The application for the Licence shall be submitted in such Form and which shall be considered in such manner as may be prescribed.

(3) The grant of a Stockist and Retailer Licence shall not grant an automatic right to commence operations and the Licencee shall be bound to separately obtain all mandatory permissions and clearances as required under any other law for the time being in force.

(4) The Government may, from time to time, notify the fee to be charged for issuance of a Stockist and Retailer Licence.

(5) The Government may, from time to time, notify the Annual Licence Fee to be charged for continuation of a Stockist and Retailer Licence.

(6) The Government may, from time to time, notify the late fee to be charged for continuation of a Stockist and Retailer Licence for which the Annual Licence Fee had not been paid in time.

(7) Stockist and Retailer Licence shall be non-transferable in case of Sole Proprietorship and firms.

(8) The Stockist and Retailer Licence Number (SRLN) shall be unique. The Stockist and Retailer Licence Number shall remain unchanged even if there is a change in the ownership of the Stockist and Retailer.

24 PUNJAB GOVT. GAZ.(EXTRA), APRIL 24, 2025

(VYSK 4, 1947 SAKA)

(9) A new owner of the Stockist and Retailer shall inherit all Government Dues payable by such Stockist and Retailer.

(10) The Department shall endeavour to put in place a seamless online portal for Licensing of Stockists and Retailers.

(11) The validity of any Stockist and Retailer Licence shall expire upon the end of a Calendar Year i.e. on 31st December.

(12) A period of three months, from the date of coming into force of this Act, shall be granted to every Stockist and Retailer to bring its operations in conformity with the provisions of this Act before any penal proceedings under this Act are initiated against it.

Eligibility for obtaining Stockist and Retailer License.

13. (1) The grant of a Stockist and Retailer Licence shall be issued on demand.

(2) Every l egal entity applying for a Stockist and Retailer Licence shall,–

(a) possess Permanent Account Number (PAN) issued by the Income Tax Department;

(b) possess Goods and Services Tax Identification Number (GSTIN); and

(c) fulfill such other criteria, as may be prescribed.

Renewal of Stockist and Retailer license.

14. A Stockist and Retailer Licence shall be deemed to have been renewed upon payment of the Annual Licence Fee and Late Fee, if any.

Suspension of Stockist and Retailer License.

15. (1) The District Mining Officer may suspend a Stockist and Retailer Licence in such form, as may be prescribed, in case of any proven violation of any of the provisions of this Act or in case of indulgence in any act that seeks to promote illegal mining.

(2) The order of suspension of a Stockist and Retailer Licence under sub-section (1) shall not remain in force beyond a period of six months.

(3) Where the Stockist and Retailer Licence has been suspended for non-payment of Government dues, as assessed by the District Mining Officer,

the Stockist and Retailer Licence shall regain its validity upon payment of such Government dues and subsequent written orders, as may be prescribed:

Provided that the Stockist and Retailer may appeal within thirty days against the original Assessment Order by paying fifty percent of the assessed Government dues and in all such cases the Stockist and Retailer Licence shall regain its validity until the final decision on the appeal.

(4) A Stockist and Retailer Licence shall be deemed to be suspended indefinitely upon expiry of the period of the Licence if the Annual Licence Fee for the succeeding year has not been paid before the expiry of the Licence:

Provided that the Licence shall regain its validity upon payment of the Annual Licence Fee and Late Fee.

Power to terminate a Stockist and retailer License.

16. (1) The District Mining Officer may terminate a Stockist and Retailer Licence in prescribed form in case of any proven violation of any of the provisions of this Act.

(2) No order of termination of a Stockist and Retailer Licence shall be passed without affording an opportunity of hearing.

PART-V

Appeal.

17. (1) An appeal shall lie before the Director against every original order passed under sub-section (6) of Section 3 of this Act, provided that the appeal has been filed within thirty days of the passing of such an original order.

(2) No appeal shall lie against any order passed under sub-section (1) of section 8 of this Act.

(3) An appeal shall lie before the Director against every original order passed under sub-section (1) of section 9 of this Act, provided that the appeal has been filed within thirty days of the passing of such an original order:

Provided that where the original order has been passed by the Director, the appeal shall lie before the Government:

Provided further that where the original order has been passed for failure to pay Government dues, the Crusher Owner may, along with the appeal, opt to deposit fifty percent of the assessed Government dues subject to the outcome of the appeal, and in all such cases the Registration of the Crusher Unit shall regain its validity until the final decision on the appeal.

(4) An appeal against every original order passed under sub-section (1) of section 16 shall lie before the Director, provided that the appeal has been filed within thirty days of the passing of such an original order.

Review.

18. (1) A Review Application shall lie against any order passed under sub-section (1) of section 8 of this Act before the same authority which had passed the order.

(2) A Review Application shall lie against an order passed under

sub-section (1) of section 15 of this Act before the same authority which had passed the order.

(3) No Review Application shall lie against any order passed under any other part of this Act.

Revision.

19. (1) A Revision Application shall lie before the Government against every order passed under sub-section (1) of section 9 of this Act, provided that the Revision Application has been filed within thirty days of the passing of such an order.

(2) A Revision Application shall lie before the Government against every order passed by the Director under sub-section (3) of section 17 of this Act, provided that the Revision Application has been filed within thirty days of the passing of such an order:

Provided that where the Director has passed the order for failure to pay Government dues, the Crusher Owner may, along with Revision Application, opt to deposit hundred percent of the Government dues assessed by the Director subject to the outcome of the Revision Application, and in all such cases the Registration of the Crusher Unit shall regain its validity until the final decision on the Revision Application.

PART-VI

Power to regulate prices.

20. (1) The Government may, from time to time, notify the maximum sale price of derivatives by any Crusher Unit.

(2) The Government may, from time to time, notify the maximum sale price of sand, gravel and derivatives by any Stockist and Retailer.

Power to issue directions.

21. (1) The Government may issue directions, from time to time, in order to enforce the sale of sand, gravel and derivatives at the notified maximum sale price.

(2) Wherever a direction has been issued in sub-section (1), it shall be mandatory for every Crusher Unit, and Stockist and Retailer to comply with the same.

(3) The Director may, with the approval of the Government, issue suitable directions, from time to time, for the smooth implementation of the provisions of this Act.

Transactions through online portal.

22. (1) It shall be mandatory for every Crusher Unit, and Stockist and Retailer to purchase sand and gravel from a legal mining site. An online portal, or any other electronic or digital means, for undertaking such transactions may be prescribed.

(2) It shall be mandatory for every Stockist and Retailer to purchase derivatives from a Registered Crusher Unit. An online portal, or any other electronic or digital means, for undertaking such transactions may be prescribed.

(3) An online portal, or any other electronic or digital means, for accepting orders for sale of sand, gravel and derivatives may be prescribed.

(4) The Government may direct to deposit, in part or in whole, the

advance payment of royalty as per the provisions of the Punjab Minor Mineral Rules, 2013, as amended from time to time, or any other amounts due under

this Act, and for this purpose prescribe an online portal, or any other electronic or digital means, for accepting such amounts.

PART-VII

Power to seize.

23. (1) An officer, not below the rank of District Mining Officer, shall have the power to enter the premises of any Crusher Unit or Stockist and Retailer and seize any documents, which in his opinion are likely to prove, or assist in proving, any violation of the provisions of this Act and thereafter draw up a seizure memo in the prescribed form.

(2) An officer not below the rank of District Mining Officer, shall have the power to enter the premises of any Crusher Unit or Stockist and Retailer and seize any illegally procured minor minerals and/or derivatives lying with such a Crusher Unit or Stockist and Retailer, proven by way of a summary inquiry, and thereafter dispose it in the open market, either through auction or through direct sale at the maximum sale price notified by the Government for these items, and thereafter draw up a seizure memo in the prescribed form.

(3) An officer not below the rank of District Mining Officer, may seize any minor mineral and/or derivatives being transported in contravention of the provisions of this Act along with any tool, equipment, Transport Vehicle and such other things used in the commission of the offence, draw up a Seizure memo in the prescribed form and thereafter, after giving an opportunity of hearing, sell these in the open market through open auction and deposit the proceeds with the Government Treasury:

Provided that any seized minor mineral and/or derivatives may be directly sold at the maximum sale price notified by the Government for these items:

Provided further that lack of knowledge of the illegal nature of the material being transported shall not, in any way, provide any relief or compensation whatsoever for the owner of any Transport Vehicle being auctioned or for the purchaser of the minor mineral and/or derivatives being auctioned.

Recovery.

24. (1) The Assessing Authority shall be competent to pass an Assessment Order in prescribed form, determining the amount of Government dues that are required to be recovered from any Crusher Unit:

Provided that no such order shall be passed without affording an opportunity of hearing to the Crusher Owner.

(2) The assessed Government dues shall be recoverable as arrears of land revenue, from the Crusher Owner in the manner provided under the Punjab Land Revenue Act, 1887 (Punjab Act 17 of 1887).

(3) Any Crusher Owner or Stockist and Retailer, who is in possession, or had been in possession, of a stock sourced through illegal

purchase, proven by way of discrepancy in Returns or otherwise, shall be liable to pay a penalty equivalent to twice the amount of royalty as per the provisions of the Punjab Minor Mineral Rules, 2013, as amended from time to time, on such a stock, or such amount as may be prescribed.

(4) The assessed Government dues shall always remain attached to the Crusher Unit and shall be inherited by the Crusher Owners irrespective of the mode of acquisition of the Crusher Unit.

Penalty. 25. (1) Whoever furnishes any fake or forged document to the Department, for deriving any benefit under this Act, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine of fifty thousand rupees, or both.

(2) Whoever furnishes any fake, forged or fabricated Return, that has the effect of concealing any act of illegal mining or illegal processing or illegal purchase, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine of one lakh rupees, or both.

(3) Any Crusher Owner, in possession of a stock sourced through illegal mining, shall be punished under the provisions of the Mines and Minerals (Development and Regulation) Act, 1957, in such manner as if the illegal mining had been done by the Crusher Owner.

(4) The Government may, at its discretion, mandate the installation of a weighbridge at each registered Crusher Unit, either by the Crusher Units themselves or through any other means, and may prescribe penalties for non-compliance therewith.

(5) The Government may impose restrictions on the use of generator sets or diesel generator (D.G.) sets within Crusher Units, which may include a prohibition on their use, a cap on their maximum capacity, or the implementation of smart meters to monitor their operation, and may prescribe penalties for non-compliance therewith.

PART-VIII

Power to relax. 26. (1) The Government may relax any of the provisions of this Act for reasons to be recorded in writing.

(2) No relaxation in any provision of this Act shall, in any manner whatsoever, seek to provide relief for any violation of the provisions of this Act that has already occurred.

Protection of action taken in good faith. 27. No suit, prosecution or other legal proceeding shall lie against the Department or any official of the Department for anything which is in good faith done or intended to be done under this Act.

make rules. make rules for carrying out the purposes of this Act.

(2) Every rule made under this section shall be laid as soon as may be, after it is made, before the House of the State Legislature, while it is in session for a total period of fourteen days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the

session in which it is so laid or the successive sessions aforesaid, the House agrees in making any modification in the rule, or the House agrees that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modifications or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

Repeal and saving.

29. (1) The Punjab Crusher Policy, 2023 is hereby repealed.

(2) Any recovery proceedings under the Punjab Crusher Policy, 2023, existing at the time of coming into force of this Act, shall continue under the provisions of the said Policy in the same manner as if the said Policy had not been repealed.

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

3375/4-2025/Pb. Govt. Press, S.A.S. Nagar.

(VYSK 4, 1947 SAKA)

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd April, 2025

No.S.O.26/P.A.5/2017/S.164/2025.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), read with sub-rule (1) of rule 1 of the Punjab Goods and Services Tax (Fourth Amendment) Rules, 2024 (hereinafter referred to as rules) issued vide Government of Punjab, Department of Excise and Taxation, notification No. G.S.R.32/P.A.5/2017/Sec.164/Amd.(70) /2024, dated the 21st August, 2024, published in the Punjab Government Gazette (Extraordinary), dated the 23rd August, 2024, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to appoint the following dates as mentioned in column (3) of the table below, on which the provisions of rules specified in column (2) of the said table, shall come into force, namely: ––

Table

Serial No.	**Rules**	**Date**
1	**2**	**3**
1.	Rules 24, 27 and 32	11th day of February, 2025
2.	Rules 8, 37 and clause (ii) of rule 38	1st day of April, 2025

AJIT BALAJI JOSHI,
Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.