**PROVINCIAL ASSEMBLY OF THE PUNJAB**

**Bill No. 19 of 2025**

**THE PUNJAB INFRASTRUCTURE DEVELOPMENT CESS (AMENDMENT) BILL 2025**

A

Bill

*further to amend the Punjab Infrastructure Development Cess Act 2015.*

It is necessary further to amend the Punjab Infrastructure Development Cess Act 2015 (XXX of 2015) for the purposes hereinafter appearing.

Be it enacted by Provincial Assembly of the Punjab as follows:

**1. Short title and commencement**.– (1) This Act may be cited as the Punjab Infrastructure Development Cess (Amendment) Act 2025.

(2) This Act shall come into force at once.

**2. Insertion of section 5A in Act XXX of 2015**.– In the Punjab Infrastructure Development Cess Act 2015 (XXX of 2015), after section 5, the following shall be inserted:

“**5A. Refund**.– Notwithstanding anything contained in this Act, the Authority or its authorized officer, subject to such conditions and restrictions as may be prescribed, may allow refund of cess claimed to have been paid through inadvertence, error or misconstruction.”.

**STATEMENT OF OBJECTS AND REASONS**

In the Punjab Infrastructure Development Cess Act 2015, there is no provision regarding refund; therefore, the Punjab Revenue Authority and its officers lack the authority under the law to process and sanction refund or adjust any amount of cess paid through inadvertence, error or misconstruction. Hence, this bill.

**MINISTER INCHARGE**

**Lahore: CH AMER HABIB**

**February 12, 2025 Secretary General**