## THE PUNJAB ESSENTIAL ARTICLES (CONTROL) ACT, 1973



THE PUNJAB FERTILIZERS (CONTROL) ORDER, 1973

**GOVERNMENT OF THE PUNJAB** 

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EXTRAORDINARY ISSUE.

**REGISTER NO.L-7532** 



The Punjab Gazette GOVERNMENT OF THE PUNJAB

THE PUNJAB GAZETTE

PUBLISHED BY AUTHORITY.

Lahore Tuesday, October 16, 1973.

## PROVINCIAL ASSEMBLY OF THE PUNJAB NOTIFICATION

The 16<sup>th</sup> October, 1973.

No.PAP!Legis-224/73-176 — The Punjab Essential Articles (Control) Bill, 1973 having been passed by the Provincial Assembly of the Punjab on the 3rd day of the October, 1973 and assented to by the Governor of the Punjab on the 16th day of October, 1973 is hereby published as an Act of the Provincial Legislature of the Punjab.

<u>The Punjab Essential Articles (Control)</u> Act, 1973. Punjab Act No.XVII of 1973.

(First published, after having received the assent of the Governor of the Punjab, in the Gazette of the Punjab (Extraordinary), dated the 16th October, 1973).

#### AN ACT

to provide for regulation of supply, distribution, prices and trade and commerce in respect of certain essential articles.

WHEREAS it is expedient in the public interest to provide for powers to regulate and control the production, acquisition, prices, keeping storage, movement, transport, supply, distribution, disposal, use or consumption of and trade and commerce in certain essential articles in the Province of the Punjab:

It is hereby enacted as follows:

(1) This Act may be called the Punjab Essential Article (Control) Act, 1973.

- (2) It extends to the whole of the province of the Punjab.
- (3) It shall come into force at once.

**Definitions** 

ment

Short title extent

and commence-

Preamble

<sup>2</sup> In this Act, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say:-

(a) "Controller" means the Controller of prices and supplies appointed by the Government and includes a Deputy or Assistant Controller of prices and supplies so appointed and any other officer authorised by the Government to exercise all or any of the powers of the Controller under this Act:

(b) "Government" means the Government of the Punjab;

(c) "Essential articles" means any of the classes of articles mentioned in the schedule to this Act, and

(d) "notified order" means an order made under section 3 of this

#### act and notified in the official Gazette.

Powers to control 3 production, supply, distribution, etc. of essential articles

(1) Government, so far as it appears to it to be necessary or expedient for maintaining or increasing, supplies of any essential articles, or for securing its equitable distribution and availability, may, by notified order, to provide for regulations or prohibiting the production, acquisition, treatment, keeping, storage, movement, transport, supply, distribution, availability at fair price, disposal, use or consumption thereof, and trade and commerce therein.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), as order made thereunder may provide:-

- (a) for regulating by licences, permits or authorise, the production, manufacture, acquisition, treatment, keeping, storage, movement, transport, supply, distribution, disposal, use and consumption of any essential article:
- (b) for prohibiting the withholding from sale of any essential article ordinarily kept for sale;
- (c) for controlling the prices at which any essential article may be bought or sold in any area;
- (d) for displaying in a prominent premises a list of prices fixed for sale and of the quantity of stock of essential articles available at the time of start of business on a day;
- (e) for requiring any person holding stock of an essential article to sell the whole or a specified part of the stock to such person or class of persons or in such circumstances as may be specified in the order;
- (f) for regulating or prohibiting any class of commercial or financial transactions relating to any essential article which, in the opinion of Government, Officer or authority making the order are, or if un-regulated are likely to be detrimental to public interest;
- (g) for collecting any information or statistics with a view to regulating or prohibiting any of the aforesaid matters;
- (h) for requiring persons engaged in the production, supply or distribution of, or trade or commerce in any essential articles, to maintain and produce for inspection such books, accounts and records relating to their business and to furnish such information relating thereto as may be specified in the order; and:
- (i) for any incidental and supplementary matters including, in particular, the entering and search of premises, vehicles, vessels and aircraft the seizure by a person authorised to make such surch of any article inrespect of which such person has reason to believe that a contravention of the order has been, is

being, or is about to be committed or any records connected therewith, the grant or issue of licences, permits or other documents, and the charging of fees therefor.

(3) Government, so far as it appears to it to be necessary for maintaining or increasing the production and supply of an essential articles, or for controlling and fixing of price of the essential article or may, be notified order, authorise the Assistant Controller to excercise with respect to the whole: or any part of any such undertaking engaged in the production and supply of the articles as may be specified in the order such function of control as may be provided by the order.

(4) So long as an order is in force with respect to any undertaking or a part thereof, the undertaking are the part thereof shall be carried on in accordance with the provisions of the order and any person having functions or management in relation to the undertaking or part thereof shall comply with any such direction.

Government may, by notified order, direct that the power to make order, under section 3 shall in relation to such matter and subject to such conditions, if any as may be specified in the direction, be exerciseable also by such officer or authority not below the rank of a Gazetted Officer subordinate to Government as may be specified in the direction.

5 A notified order shall have effect, notwithstanding anything inconsistent therewith contained in any enactment other than this act or any instrument having effect by virtue of any enactment other than this act.

6 (1) If any person contravenes any notified order he shall be punished with imprisonment for a term which may extend to three years or with fine which shall not be less than the value of the essential article in respect of which the order has been contravene or with both and if the order so provides, any court, trying such contravention may direct that any property in respect of which the Court is satisfied that the order has been contravened shall be forfeited to Government:

(2) The owner of any vessel conveyance or animal carrying any property in respect of which any notified order is contravened, shall if the carrying is a part of the transaction involving the contravention and if he knew or had reason to believe that the contravention was being committed, be deemed to have contravened the order and in addition to the punishment in which he is liable under sub section (1), the vessel, conveyance or animal shall when the order provides for forfeiture to Government.

(3) The provisions of this act not apply to the possession, sale or movement of any essential article by a person discharging a contract enter into by him with the Government where the possession or sale is in pursuance of that contract.

(4) Sub-section 1 as amended by this ordinance shall apply to all cases of investigation or trial of offences under this act pending immediately before the coming into force of this

Delegation of powers

Effect of orders in consistence with other enactment

Punishment for contravention

Attempt and abetments	7.	ordinance. Any person who attempts to contravene or abets the contravention of any notified order shall be deemed to have contravened that order.
Offences by corporations	8.	If the person contravening a notified order is a company or other body corporate, every director, manager, secretary or other officer or agent thereof shall, unless he proves that the contravention took place without his knowledge or that he exercised all due deliverance to prevent such contravention be deemed to guilty of such contravention.
False statements	9.	<ul> <li>If any person</li> <li>(i) When required by a notified order to make any statement or furnished any information makes any statement or furnishes any information which is false in any material particular and which he has reasonable cause to believe to be false or does not believe to be true: or does not believe to be true; or</li> <li>(ii) Makes such statement as aforesaid in any book , account, record, declaration, return or other document which he is required by any such order to maintain or furnish, he shall be punished with imprisonment for a term which may extent seven years or with fine or with both.</li> </ul>
Offences and procedure	10.	<ol> <li>Offences under this Act shall be cognisable and non-bailable.</li> <li>"The procedure for the trail of offences under this Act shall be the same as is laid down in the Code of Criminal Procedure, 1898, for summary trials".</li> </ol>
Presumption as to order	11.	<ol> <li>No order made in exercise of any power conferred by or under this act shall be called in question in any court.</li> <li>Where an order purports to have been made and signed by an authority in exercise of any power conferred by or under this Act a Court shall presume within the meaning of the Evidence Act, 1972, that such order was so made by that authority.</li> </ol>
Protection to action taken under the Act.	12.	<ol> <li>No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of any notified order.</li> <li>No suit or other legal proceeding shall lie against Government for any damage caused or likely to be caused by anything, which is in good faith done or intended to be done in pursuance of any notified order.</li> </ol>
**		
Power to make addition to Schedule	12A	"Government, may, by notification in the official Gazette, make additions to the Schedule".
Repeal	13	The Punjab Essential Article (Control) Ordinance 1973, is hereby repealed.

## **SCHEDULE**

## (See Section 2(c))

- 1. Iron and steel all sorts.
- 2. Cement.
- 3. Newsprint, other than newsprint manufactured in Pakistan.
- 4. Bicycles.
- 5. Electric lamps.
- 6. Mechanically propelled vehicles including those in completely knocked down conditions.
- 7. Tyres and tubes and spare parts of mechanically propelled vehicles.
- 8. Caustic soda.
- 9. Soda ash.
- 10. Imported drugs and medicines other than Unani, Homeopathic or Ayarvedic and those compounded by dispensing chemists.
- 11. Surgical instruments and appliance, x-ray films and x-ray apparatus and electro medical equipment.
- 12. Glucose.
- 13. Printers ink.
- 14. School and College Stationary.
- 15. Tractor and tractor-drawn equipment.
- 16. Washing soap and toilet soap.
- 17. Cycle tyres and tubes.
- 18. Batteries.
- 19. Building hardware.
- 20. Cycle parts and accessories.
- 21. Non-ferrous metals.
- 22. Indigenous drugs and medicines (other than Unani, Eopathic or Ayarvedic and those compounded by dispensing chemists), including administered by injections.
- 23. Sewing machine and parts.
- 24. Cigarettes.
- 25. 35 mm raw films and x-ray films.
- 26. Paper all sorts.
- 27. Imported chemicals dyes.
- 28. Radio and wire and cables.
- 29. Sanitary and water supply fittings.
- 30. Shaving blades.
- 31. Tea.
- 32. Tallow.
- 33. Dry battery cells all sorts.
- 34. Television and television parts.
- 35. Jute bags, and bosstan kenaf bags and other jute products.
- 36. Cotton, woollen and man-made fibre textile including yarn.
- 37. Glass plates and sheets.
- 38. Hydrogenated / non-hydrogenated vegetable oil.
- 39. Matches.
- 40. **Fertilizer.**
- 41. Coal and coke.
- 42. Pakka bricks all sorts including burnt and manufactured or burnt in any sort of kiln.
- 43. Wood all sort including timber and fire wood.

By Order of the Speaker, Provincial Assembly of the Punjab \* Substituted by the Punjab Essential Articles (Control) (Amendment) Ordinance, 1975 (Punjab Ordinance No. X of 1975) issued under Law Department Notification No. Legis-3-10(75) dated 10-04-1975.

\*\* Added by do do

and , if the order so provides, any Court trying such.

EXTRAORDINARY ISSUE



## PUBLISHED BY AUTHORITY

LAHORE, SATURDAY, AUGUST 11, 1973

#### **GOVERNMENT OF THE PUNJAB**

#### INDUSTRIES AND MINERAL DEVELOPMENT DEPARTMENT

#### **NOTIFICATION**

#### The 10th August, 1973

No. SO(ECB) - Ferti - 73(1)-- In exercise of the powers conferred by Section 3 of the Punjab Essential Articles (Control) Ordinance, 1973 (Punjab Ordinance No. VII of 1973), The Governor of the Punjab is pleased to make the following Order:

- 1. Short title and commencement
  - (I) This Order may be called the Punjab Fertilizers (Control) Order, 1973.
  - (2) It extends to the whole of the Province of the Punjab.
  - (3) It shall come into force at once.

2. *Definitions* — In this Order, unless the context otherwise requires, the following expressions shall have the meaning hereby respectively assigned to them, that is to say —

(a) "adulterated" when used with reference to a fertilizer means fertilizer the nutritional strength or purity of which falls below the professed standard or quality mentioned on its label or under which it is sold ;

(b) "dealer" means a person or an association of persons carrying on the business of selling any brand of fertilizer whether wholesale or retail;

(c) "importer" means a person or an association of persons importing into the Punjab whether under an import licence or otherwise, any brand of fertilizer from outside the Punjab and includes a buying agent, an indentor and a manufacturer's agent; and

(d) "producer" means a person or an association of persons engaged in the manufacture or production of any brand of fertilizer.

**3.** *Dealers* ---- (I) The controller may, by notification in the Official Gazette, specify the person or persons who shall be the dealer for the purposes of this Order and thereupon, subject to subclause-(2), no importer or producer shall, except with the prior permission in writing of the Controller, sell or otherwise dispose of fertilizer to any person who is not such dealer.

(2) The Controller may, by an order in writing require any importer or producer to sell to such dealer or dealers such quantity or quantities of fertilizer as may be specified in the Order, and may issue incidental or supplementary instructions in writing to any importer, producer or dealer in regard to the sale thereof as he thinks fit.

**4.** *Maximum Prices* - The Controller may, by notification in the official gazette, fix the maximum price of fertilizer and no importer, producer or dealer shall sell it at a higher price than the price so fixed.

**5.** *Information to be furnished by importers --* (I) Every importer shall, within one week from the date of his receiving intimation of despatch of a consignment containing any fertilizer from any place outside the Punjab, furnish to the controller, by registered post, acknowledgement due, the following information in respect of that consignment:-

(a) description and quantity of the fertilizer included in the consignment; and(b) expected date and place of the arrival of the consignment in the Punjab.

2. Every importer shall, within two weeks of the arrival of the consignment of fertilizer, furnish to the Controller by registered post, acknowledgement due, the following information in respect of the consignment:-

(a) description and quantity of the fertilizer included in the consignment;

(b) landed cost of the fertilizer showing the CIF value, customs duty and other incidental charges if any; and

(c) indenting commission included in the invoiced value of the consignment

6. *Information to be furnished by producer* — Every producer shall furnish the following information to the Controller, so as to reach him by the 10th day of each calendar month:

(a) description and actual quantity of each brand of fertilizer produced in the preceding calendar month ; and

(b) the actual or estimated cost of production of each brand of fertilizer.

7. *Disposal of fertilizer* — No importer or producer shall sell or otherwise dispose of fertilizer of any brand, imported or, as the case may be, produced by him without the instructions in writing in this behalf issued by the Controller.

**8.** *Fixing of maximum quantity which may be held or sold* — The Controller may, by notification in the official gazette, fix in respect of any fertilizer :

- (a) the maximum quantity which may at one time be held in stock by an importer, producer, dealer or any other person ; and
- (b) the maximum quantity which may in any one transaction be sold to any person.

**9.** Duty to declare possession of excess stock — Any person having in his possession a quantity of fertilizer exceeding that permitted by or under this order shall forthwith report the fact to the Controller and take such action in respect of the storage, distribution or disposal of the excess quantity as the controller may direct.

**10.** *Cash memorandum to be given on certain sales* — Every importer, producer and dealer when selling fertilizer for cash shall give the purchaser a cash memorandum containing particulars of the transaction and full address of the purchaser.

**11.** *Marking of prices and exhibiting price lists* — The Controller may, in writing direct any importer, producer or dealer to mark fertilizer exposed or intended for sale with the sale price or to exhibit on his premises a price list of fertilizer held by him for sale and may further give directions regarding the manner of sale.

**12.** *Power to order sale* (I) — The Controller may, by Notification in the official gazette , direct dealer to sell fertilizer only to such persons as are authorized by such competent authority as may be specified in the direction to purchase.

(2) the Controller, may by order in writing, direct any importer or producer to sell, subject to other provision of this order, any brand of fertilizer to such person or persons and in accordance with such conditions as may be specified in the Order.

**13.** *Restriction on movement* — The Controller may impose restrictions on movement of fertilizer within or outside the Province of the Punjab.

14. *Refusal to sell* — Subject to the provision of clause 8(b) of this Order, no importer, producer or dealer shall, without sufficient cause or previous authorization of the controller, refuse to sell to any person any fertilizer.

*Explanation* — The possibility or expectation of obtaining a higher price for any fertilizer at a later date shall not be deemed to be sufficient cause for the purpose of this clause.

**15.** Declaration of godowns, store houses or ware houses etc. — (I) Every producer, importer, and dealer holding stock of fertilizer shall, within two weeks of the publication of this Order, declare to the Controller the place or places where such stock is kept or stored.

(2) When any such importer, producer, dealer or other person as aforesaid desires, to change the place or places of stock after he had made declaration under sub clause (I) he shall bring to the notice of the Controller his intention to change the place at least seven days before such change is effected.

**16.** *Maintenance of records* — Every importer, producer and dealer shall maintain records of all sales and purchases of fertilizer in such form as may be prescribed by the Controller.

#### THE PUNJAB GAZETTE (EXTRAORDINARY), AUGUST 11, 1973

17. *Power to search, inspect, etc.* — The Controller may, with a view to securing compliance with this Order-

- (a) requiring any person to give such information as he possesses with respect to any business in fertilizer carried on by that person or any other person;
- (b) inspect or cause to be inspected any book or other document belonging to or under the control of any person; and
- (c) enter and search or authorise any person to enter and search any premises and seize or to take into possession or authorize any person to seize or to take into possession fertilizer and samples of fertilizes in respect of which he has reason to believe that a contravention of this Order has been or is being, or is about to be committed and any records connected therewith.

**18.** Sale of adulterated and fake fertilizers: — (I) No person shall sell or store for sale adulterated or spurious or fake fertilizers.

(2) No person shall produce, store for sale or sell under-weight bags of fertilizers, destroy, efface or alter or caused to be destroyed, effaced or altered any label or mark fixed on any brand of fertilizers indicating the price marked by an importer or producer.

(3) Gypsum, chemical amendments, or such other material as is not a standard fertilizer, shall not be manufactured, stored or offered for sale in granular form.

(4) No person shall manufacture zinc sulphate, growth regulators or other micronutrients without obtaining a licence from the Controller.

**19.** *Procedure of Sampling:* — Where a Controller takes a sample of a fertilizer for the purpose of test or analysis, he shall intimate such purpose in writing in Form-I to the person from whose possession he takes it and, in the presence of such person (unless he wilfully absents himself), shall divide the sample into three portions and effectively seal and suitably mark the same and permit such person to add his own seal and mark to all or any of the portions so sealed and marked;

#### Provided that: —

number.

(I) where the fertilizer is packed in containers of small volume, instead of dividing a sample as aforesaid, the Controller, shall take three of the said containers after suitably marking the same and, where necessary, sealing them; and

(2) the Controller shall restore one portion of a sample so divided or one container, as the case may be, to the person from whom he takes it, and shall retain the remainder and dispose of the same as follows:-

- (i) He shall forthwith send one portion or container to the Government fertilizer testing laboratory for test or analysis; and
- (ii) He shall send the second portion or container to the Director Soil Fertility, Punjab, Lahore.

**20.** Government Fertilizer Testing Laboratory: — The Divisional Soil and Water Testing Laboratories under the administrative control of Agriculture Department, Government of the Punjab, shall function as fertilizer testing laboratories within their areas of jurisdiction.

**21.** Despatch of sample for test or analysis in the laboratory: — (I) Samples of fertilizers for test or analysis shall be sent to the Agricultural Chemist of the Laboratory in sealed packet, together with copies of the memorandum in Form-I placed in an outer cover by registered post or through a special messenger.

(2) The packet as well as the outer cover shall be marked with a distinguishing

(3) A copy of the memorandum in Form-I and a special impression of the seal used to seal the packet shall be send separately by a registered post or through a special messenger to the Agricultural Chemist.

(4) On receipt of the packet, it shall be opened by the Agricultural Chemist or an officer authorised in writing in this behalf by him, who shall record the condition of the seal on the packet.

#### THE PUNJAB GAZETTE (EXTRAORDINARY), AUGUST 11, 1973

**22.** *Report of result of analysis*: — (1) After the test or analysis have been completed, the Agricultural Chemist of the laboratory shall forthwith supply to the Controller a report in triplicate in prescribed form of the result of the test or analysis, together with the test method applied.

(2) The report of the test or analysis shall be signed by the Agricultural Chemist himself.

(3) The Controller shall deliver one copy of the report received by him to the person from whose possession the sample was taken and shall send one copy to the Director Soil Fertility, Punjab, Lahore.

**23.** *Labelling:* — The following information shall be printed conspicuously, legibly and indelibly on the containers, bags or packings stored or offered for sale:-

- (a). name of fertilizer;
- (b) name of the manufacturer;
- (c) net weight and contents; and
- (d) analysis of the material by percentage of the nutrients.

By order of the Governor of the Punjab SYED MUNIR HUSSAIN, S.Q.A., C.S.P. Secretary to Government of the Punjab, Industries and Mineral Development

Department.

# PUNJAB FERTILIZER (CONTROL) ORDER, 1998 FORM - I

I do hereby certify that accompanying is a sample of Fertilizer taken by me

on	at

(Specify full address) from stock incharge of \_\_\_\_\_\_

(State name & address of importer / manufacturer / dealer) in the presence of

(State name & address of witness). The following further particulars are given:

1.	Name & brand of fertilizer	
2.	Name of the manufacture	
3.	Marks or number of packing	
4.	Information given on containers	
5.	Distinguished No. or Marking of sample	
6.	Quantity of samples	
7.	Impression of Seal as on sample	
8.	Other particulars (if any)	

Signature of witness \_\_\_\_\_ Signature of Controller with seal \_\_\_\_\_

Place \_\_\_\_\_

Date

Signature of the dealer / importer / manufacturer

## GOVERNMENT OF THE PUNJAB INDUSTRIES AND MINERAL DEVELOPMENT DEPARTMENT

Dated Lahore, the 5<sup>th</sup> June, 1978

## **NOTIFICATION**

No. SO(EAB)-Ferti-73(I-A) -- In exercise of the powers conferred by clause (a) of section 2 of the Punjab Essential Articles (Control) Act, 1973 (Act No. XVII of 1973), the Governor of the Punjab is pleased to authorise the Deputy Commissioners / Additional Deputy Commissioners and Assistant Commissioners in the Punjab to exercise within their respective jurisdiction the powers of Deputy Controller and Assistant Controllers respectively for the purpose of the Punjab Fertilizers (Control) Order, 1973.

#### BY ORDER OF THE GOVERNOR OF THE PUNJAB

ANWAR ZAHID Secretary to Government of the Punjab, Industries & Mineral Development Department, Lahore

NO. SO (EAB)-Ferti-73(I-A)

A copy is forwarded for information and necessary action to:-

- 1) the Martial Law Administrator, Punjab, Zone 'A'
- 2) All Administrative Secretaries to Govt. of the Punjab
- 3) All Commissioners in the Punjab
- Director planning & Distribution, Punjab Agricultural Development & Supplies Corporation, 5-Bank Square, Lahore, with reference to his letter No. P&D / PAD&SC/028/78/1084 dated 11<sup>th</sup> May, 1978
- 5) All Deputy commissioners / Additional Deputy Commissioners in the Punjab
- 6) All Assistant Commissioners in the Punjab
- 7) Superintendent Government printing Press for publication in the next issue of the Official Gazette.

for

NAZIR AHMAD KHAN LEGHARI Secretary Industries & Mineral Development Department

NO. SO(EAB)-ferti-73(I-A)

dated Lahore, the 8<sup>th</sup> June, 1978

A copy is forwarded to the Additional Secretary (Imd), SGA & Information Department for information.

(I.E.FARUQI) Section Officer (PRC) for Secretary (PRC)

## GOVERNMENT OF THE PUNJAB INDUSTRIES AND MINERAL DEVELOPMENT DEPARTMENT

## **NOTIFICATION**

## The 10<sup>th</sup> August, 1998.

No. STO(PSE)3-2/90: In exercise of the powers delegated under Section 4 of the Punjab Essential Articles (Control) Act, 1973 (Punjab Act No. XVII of 1973) as amended upto 1994, the Governor of the Punjab is pleased to authorise the following officers of the Agriculture Department to exercise the powers of Deputy Controller / Assistant Controller, for the jurisdiction noted against each, for the purpose of the Punjab Fertilizer (Control) Order, 1973:-

Sr. No.	Designation	Powers to be Delegated	Jurisdiction
1.	Director, Soil Fertility, Punjab, Lahore	Deputy Controller	Punjab
2.	Director of Agri. (Ext.) H.Q.Lahore	-do-	Punjab
3.	Deputy Directors of Agri. (Ext.) in the Punjab	-do-	Respective Districts
4.	Extra Assistant Directors of Agriculture (Ext.), in the Punjab	Assistant Controller	Respective Sub-Districts

#### BY ORDER OF THE GOVERNOR OF THE PUNJAB

#### TARIQ FAROOK SECRETARY GOVERNMENT OF THE PUNJAB, INDUSTRIES & MINERAL DEVELOPMENT DEPARTMENT

NO. STO (PSE)3-2/90

Dated Lahore, the 10<sup>th</sup> August, 1998

A copy is forwarded to the Superintendent, Government printing Press, Lahore for publication of this Notification, in the next Extra-ordinary Gazette of the Punjab.

SD/-SARDAR AHMAD NAWAZ SUKHERA ECONOMIC ADVISOR I&MD DEPTT