

THE PUNJAB VALUE ADDED TAX (AMENDMENT)

ORDINANCE, 2010

(PUNJAB ORDINANCE NO. \_\_\_ OF 2010)

**AN**

**ORDINANCE**

further to amend the Punjab Value Added Tax Act, 2005.

Promulgated by the Government of Punjab in the Sixty-first Year of the Republic of India.

Whereas, the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Punjab is pleased to promulgate the following Ordinance, namely: -

Short title and Commencement

**1. (1) This Ordinance may be called the Punjab Value Added Tax (Amendment) Ordinance, 2010.**

**(2) It shall come into force at once, but in respect of liquor, it shall come into force on and with effect from the 1<sup>st</sup> day of April, 2010.**

Insertion of new section 8-B in Punjab Act 8 of 2005.

**2. In the Punjab Value Added Tax Act, 2005, after Section 8-A, the following section shall be inserted, namely :-**

“8-B (1) Notwithstanding anything contained in this Act, there shall be levied and collected on the taxable turnover of a person, other than the registered person, an additional tax, which shall be calculated at the rate of ten per centum of the tax, payable by him under this Act:

Levy of additional tax.

Provided that the aggregate of tax and the surcharge payable under this Act, shall not exceed in respect of the goods, declared to be of special importance in inter-state trade or commerce under section 14 of the Central Sales Tax Act, 1956, the rate fixed under section 15 of that Act.

(2) Except as otherwise provided in sub-section (1), the provisions of this Act shall, so far as may be, apply in relation to the additional tax, leviable under sub-section (1) as they apply in relation to the tax, leviable under any other provision of this Act.

GOVERNOR OF PUNJAB

Dated, Chandigarh,  
the 4<sup>th</sup> February, 2010.

