

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II-BRANCH)**

NOTIFICATION

The 10th July, 2013

No.G.S.R.40/P.A.8/2005/S.70/Amd.(49)/2013.- In exercise of the powers conferred by sub-section (1) of Section 70 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, farther to amend the Punjab Value Added Tax Rules, 2005, namely:-

RULES

1. (1) These rules may be called the Punjab Value Added Tax (Fourth Amendment) Rules, 2013.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

2. In the Punjab Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 2, after clause (h), the following clause shall be inserted, namely:-

(hh) "specified goods" means the goods of certain value for the purposes of rules 64-A and 64-B, respectively, as specified by the Commissioner from time to time; "

3. In the said rules, after rule 64, the following rules shall be inserted, namely:-

"64-A. Procedure for furnishing information in respect of Intra-State trade or commerce of goods through *Virtual Information Collection Centre*. - (1) The owner or person in-charge of the specified goods, before putting the same into transit to any Intra-State destination, for trade or commerce by any mode of transition, shall submit information in Form VAT-12-A, through *Virtual Information Collection Centre* on the official website of the department i.e. www.pextax.com ; or any other website as may be specified by the Commissioner.

Sections 3-A
and 51.

(ASAR 20, 1935 SAKA)

(2) Such owner or person in-charge, after tendering of the aforesaid information through electronic mode, shall generate electronic receipt bearing unique number allotted to such person, as a proof for submission of the said information. The aforesaid receipt shall be a necessary document alongwith the goods receipt, trip sheet, log book, bill, cash memo, sale invoice, vehicle's record, in which such goods are being transported or delivery challan etc., as the case may be, as a proof for such transaction.

(3) The maximum transition time for delivery of such goods from one destination to another shall be such, as may be specified by the Commissioner from time to time.

(4) The owner or person in-charge submitting information through electronic mode, shall keep his password secret and shall change the same periodically, preferably after every two months; and any information submitted by him through the said mode from his *i.d.*, shall be treated such information submitted by him.

64-B. Procedure for furnishing information in respect of Inter-State trade or commerce of goods through *Virtual Information Collection Centre*. - (1) Notwithstanding anything contained in rule 64, the owner or person in-charge of the specified goods, before putting the same into transit for export out of the State, for trade or commerce by any mode of transition, shall submit information in Form VAT-12, through *Virtual Information Collection Centre* on the official website of the department i.e. www.pextax.com ; or any other website as may be specified by the Commissioner.

Sections 3-A
and 51.

(2) Such owner or person in-charge, after tendering of the aforesaid information through electronic mode, shall generate electronic receipt bearing unique number allotted to him as a proof for submission of the said information. The aforesaid receipt shall be a necessary document alongwith the goods receipt, trip sheet or log book, bill or cash memo, sale invoice, vehicle's record, in which such goods are being transported or delivery challan etc., as the case may be, as a proof for such transaction.

(3) The maximum transition time for delivery of goods from the

place of departure of such goods to the nearest Information Collection Centre, falling enroute towards destination while exiting the State, shall be such, as may be specified by the Commissioner from time to time.

(4) The owner or person in-charge, submitting information through electronic mode, shall keep his password secret and shall change the same periodically, preferably after every two months; and any information submitted by him through the said mode from his *i.d.*, shall be treated an information submitted by him.

64-C. Procedure for furnishing information in respect of goods imported into the State either by air or railways or by dry ports through Virtual Information Collection Centre.- (1) Notwithstanding anything contained in rule 64, the owner or the person in-charge of any goods, being imported into the State either by air or railways or dry ports, as the case may be, shall submit information regarding the same through *Virtual Information Collection Centre* in Form VAT-12, before taking the delivery of such goods or before transition of such imported goods by road, whichever is earlier.

Sections 3-A
and 51.

(2) Such owner or person in-charge, after tendering of the aforesaid information through electronic mode, shall generate electronic receipt bearing unique number allotted to him, as a proof for submission of the said information. The aforesaid receipt, shall be a necessary document alongwith the goods receipt, trip sheet or log book, bill or cash memo, sale invoice, vehicle's record, in which such goods are being transported or delivery challan etc., as the case may be, as a proof for such transaction.

(3) The owner or person in-charge, submitting information through electronic mode, shall keep his password secret and shall change the same periodically, preferably after every two months; and any information submitted by him through the said mode from his *i.d.*, shall be treated an information submitted by him."

4. In the said rules, after Form VAT-12, the following Form shall be inserted, namely:-

11.	Tax Amount including Surcharge	<input type="text"/>
12.	Quantity of Goods	<input type="text"/>
13.	Weight of the Goods (in Quintal)	<input type="text"/>
14.	Vehicle Number	<input type="text"/>
15.	Name and Address of the Transport Company.	<input type="text"/>
16.	Serial Number of GR/TR/Way/Log Book/Trip Sheet.	<input type="text"/>
17.	Date of GR/TR/Way Bill/Log Book/Trip Sheet.	<input type="text"/>
18.	Name of the place where the goods are to be sent.	<input type="text"/>
19.	Approximate distance to be covered in kilometer.	<input type="text"/>

D.P.REDDY,

Financial Commissioner Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.