

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

**Notification**

**The 16<sup>th</sup> February, 2009**

No. G.S.R.10/P.A.8/2005/S.70/Amd.(20)/2009- 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, further 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, 2009.
- (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, in Rule 40, in sub-rule(2) at the end, for the sign “ . “, the sign “ : “ shall be substituted and thereafter the following proviso shall be added, namely :-

“Provided that for the year 2005-06, 2006-07, the statutory declaration under the Central Sales Tax Act, 1956 should have been filled up-to 30<sup>th</sup> day of September, 2007, 31<sup>st</sup> day of March, 2008 respectively and for the year 2007-08, the same shall be filled up-to 31<sup>st</sup> day of March, 2009.”

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