

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

**Notification**

**The 16<sup>th</sup> May, 2008**

No. G.S.R.33/P.A.8/2005/S.70/Amd.(12)/2008.- 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 (Second Amendment) Rules, 2008.

(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 80, after sub-rule (2), the following sub-rules shall be added, namely:-

“(3) Notwithstanding anything contained in sub-rules (1) and (2), the Chairman of a Tribunal, if he is retired Judge of the High Court, shall be entitled to the following benefits admissible to a sitting Judge of the Punjab and Haryana High Court, namely:-

- (i) House Rent Allowance at the rate of Rs. 10,000 per mensem in lieu of rent free accommodation admissible to him as sitting Judge of the Punjab and Haryana High Court.
- (ii) Medical reimbursement as admissible to a Judge of the Punjab and Haryana High Court.
- (iii) A staff car and 200 litres petrol every month or the actual consumption of petrol whichever is lower;
- (iv) Reimbursement of charges on account of water and electricity consumed at his residence, not exceeding 3600 Kilo litres of water per annum and 10,000 units of power per annum;
- (v) Leave travel concession twice in a year, as admissible to the sitting Judge of the Punjab and Haryana High Court.
- (vi) 3500 free local calls per month at residential telephone;

- (vii) The maximum value of furnishings (including electric appliances) provided free of rent, in case of residence is allotted to the Chairman of the Tribunal by the Government, up to the value of Rs. 1,50,000 only; and
- (viii) All the benefits, allowances including travelling allowance and daily allowance while on official tour and other perquisites as are admissible to the sitting Judge of the Punjab and Haryana High Court from time to time.

(4) The Chairman of the Tribunal shall have to furnish an undertaking that he does not and shall not have any such financial or other interests as is likely to affect prejudicially his functions as such.”

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