

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

**NOTIFICATION**

**The 16<sup>th</sup> November, 2006**

No. S.O. /P.A. 8/2005/S.8/2006- Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 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 amendments in Schedule B, appended to the said Act by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the said Schedule, for Serial No. 141 and the entries relating thereto, the following serial No. shall be substituted, namely :-

141. Pawa, Bahi, Kahi dasta, Chakla-valen, Madani, Nimbu Nachor and Pinjara (rat) made of wood.”

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

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

**Notification**

**The 16<sup>th</sup> November, 2006**

No. G.S.R. /P.A. 8/2005/S.70/ Amd. (5)/2006- 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 (Fifth Amendment) Rules, 2006.

(2) They shall be deemed to have come into force on and with effect from the 25<sup>th</sup> day of January, 2006.

2. In the Punjab Value Added Tax Rules, 2005, in rule 52, in sub-rule (12), the following sub-rule shall be added, namely :-

“(13) Where it is subsequently found that excess refund has been made in any period, the same shall be adjusted against the refund to be given in future or against future input tax credit available to such person under section 13.”

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

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

**NOTIFICATION**

**The 16<sup>th</sup> November, 2006**

No. S.O. 50/P.A. 8/2005/S.8/2006- Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 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 amendments in Schedule 'A', appended to the said Act by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the said Schedule 'A', after serial No. 65 and the entries relating thereto, the following serial No, shall be added, namely :-

“66. Pre-owned cars.”

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

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

**Notification**

**The 16<sup>th</sup> November, 2006**

No. G.S.R. 51/P.A. 8/2005/S. 70/ Amd. (5)/2006- 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 (Fifth Amendment) Rules, 2006.

(2) They shall be deemed to have come into force on and with effect from the 25<sup>th</sup> day of January, 2006.

2. In the Punjab Value Added Tax Rules, 2005, in rule 52, in sub-rule (12), the following sub-rule shall be added, namely :-

“(13) Where it is subsequently found that excess refund has been made in any period, the same shall be adjusted against the refund to be given in future or against future input tax credit available to such person under section 13.”

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

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

**NOTIFICATION**

**The 16<sup>th</sup> November, 2006**

No. S.O. 50/P.A. 8/2005/S.8/2006- Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest ;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 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 amendment in Schedule 'A', appended to the said Act by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the said schedule 'A', after serial No. 65 and the entries relating thereto, the following serial No, shall be added, namely :-

“66. Pre-owned cars.”

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