

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

Notification

The 16th October, 2009

No. G.S.R.45/P.A.8/2005/S.70/Amd.(22)/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 (Sixth Amendment) Rules, 2009.
(2) They shall come into force with immediate effect.
2. In the Punjab Value Added Tax Rules, 2005, in Rule 44, for sub-rule (3), the following shall be substituted, namely :-
 - “(3) The Commissioner may, keeping in view the nature and complexity of a case and in the interest of revenue, nominate professionals like Chartered Accountants or Cost Accountants from amongst a panel of such professionals duly approved by the Government, for assistance in performance of audit by the officers of the department.
 - (4) The remuneration for the professionals shall be determined by the Commissioner based on the turnover of a person required to be audited with the assistance of the professionals. Monetary incentive may also be given in addition to the remuneration, based on the performance and revenue gains.
 - (5) The audit may be made for one return period or for more than one return period.”

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