

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

**NOTIFICATION**

**The 18<sup>th</sup>, May 2010**

No. G.S.R. /P.A.8/2005/S.70/Amd.( )/2010.—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 (\_\_\_\_\_ Amendment) Rules, 2010.

(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 36,-

(a) in sub-rule (1), for the second and third provisos, the following provisos shall be substituted, namely:-

“Provided further that a taxable person whose annual tax liability during the previous year was rupees two lakh or more, shall determine his tax liability for every month, and shall pay tax by the 20<sup>th</sup> day of the month, if paid through the crossed cheque or draft, and by the 30<sup>th</sup> day of the month, if paid through the treasury receipt, and shall submit the same to the designated officer, alongwith the information as required in Form VAT-16; and payment for the last month of each quarter shall be made on the 20<sup>th</sup> day or the 30<sup>th</sup> day of the close of quarter, as the case may be, alongwith quarterly return. The return in Form VAT-15, shall be accompanied by photocopies of the treasury receipt, evidencing the payment of tax for the previous two months also:

Provided further that if the annual tax liability of a person exceeds rupees two lakh as stated in the second proviso, the taxable person shall continue to pay tax and furnish information as required in Form VAT-16 during all the subsequent year irrespective of the fact that his tax liability decreases from rupees two lakh.”; and

(b) after sub-rule(1), the following sub-rule shall be inserted, namely:-

“(1-A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, for the reasons to be recorded in writing, specify such categories of persons, who will deposit tax payable by them as per provisions of sub-rule (1). However, such persons shall file consolidated return in such Form, as may be specified by the Commissioner from time to time.”

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