

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

**Notification**

**The 1<sup>st</sup> , September, 2008**

No.G.S.R.47/P.A.8/2005/S.70,92 and 93/Amd.(162)/2008—In exercise of the powers conferred by Section 70 read with clause (b) of sub-section (3) of section 92 and clause (a) of section (2) of section 93 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 General Sales Tax Rules, 1949, namely,

**RULES**

1. (1) These rules may be called the Punjab Value Added Tax (2<sup>nd</sup> 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 General Sales Tax Rules, 1949 in rule 33-B-

(i) in sub-rule (1), in clause (b), for the figures and words "31<sup>st</sup> day of July, 2008" the figures and words "30<sup>th</sup> day of September 2008", shall be substituted; and

(ii) in sub-rule (5), for the figures and word "31<sup>st</sup> day of October, 2008", the figures and word "31<sup>st</sup> day of December, 2008", shall be substituted.

**S.S.BRAR,**

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