

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(Excise and Taxation II Branch)

NOTIFICATION

The 25th August, 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 86,-

(i) in sub-rule (1), in clause (b), in item (b), in the proviso, for the words and sign “preceding proviso” the words and sign “preceding proviso; or“ shall be substituted, and thereafter, the following clause shall be added, namely:-

“(c) through E-mail”; and

(ii) after sub-rule (3), the following sub-rule shall be added, namely:-

“(4) When service is made through E-mail at the E-mail address, provided by the Department, it shall be deemed to be a valid service.”

A. VENU PRASAD,
Secretary to Government of Punjab,
Department of Excise and Taxation.