

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

**NOTIFICATION**

**The 28<sup>th</sup> January, 2009**

No. G.S.R. /P.A.8/2005/S.70/Amd. (17)/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 (First Amendment) Rules, 2009.  
  
(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 21, after sub-rule (6), the following sub-rule shall be added, namely :-  
  
“(7) Input Tax Credit in case of iron and steel goods as enumerated in clause (iv) of section 14 of the Central Sales Tax Act, 1956, shall be available only in the hands of the first person making purchases from a manufacturer or an importer of such goods in the State of Punjab.”

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