

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

**Notification**

**The 29<sup>th</sup>, February, 2008**

No.G.S.R.21/P.A.8/2005/S.70/Amd.(II)/2008—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, 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 Value Added Tax Rules, 2005, (hereinafter referred to as the said rules), in rule 46, in sub-rule (1) after the words, " of such contract in Form VAT-25", the words "alongwith a copy of the contract" shall be inserted.

3. In the said Rules, in Form VAT-25,-

(i) in entry (ii), for the bracket and words, "(name and address)" the bracket and words, "(name, address and TIN)" shall be substituted;

(ii) in Serial No, 1, for the words, "Full Name and Address of ", the words, " Full Name, Address and TIN of ' shall be substituted; and

(iii) in Serial No. 7, in first declaration at the end, the words "A copy of the contract is attached herewith. "shall be added."

4. "in the said rules, in Form VAT-26,-

(i) in Serial No, 3, after the word, "TRN", the words, if any shall be added.

(ii) In the "DECLARATION", in the first line, for the words and signs "I/We declare that I/We/am/are registered", the words and signs. "I/We declare that I/We/am/are not registered" shall be substituted."

5. in the said rules, in Form VAT-27,-

in column 3, for the words and sign, "Registration Certificate Number of the contractor/Sub-contractor", the words and sign "VAT Registration Certificate Number (TIN) of the contractor/Sub- contractor, shall be substituted."

6. in the said rule, in Form VAT-28,-  
in the second line, for the bracket and words, "(name and address of the contractor)", the bracket and words, (name, address and TIN of the contractor)" shall be substituted.

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