

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

NOTIFICATION

The 29th May, 2008

No. G.S.R. 35./P.A.8/2005/S.70/Amd.(13)/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 (Third Amendment) Rules, 2008.
(2) They shall come into force with immediate effect.
2. In the Punjab Value Added Tax Rules, 2005, in rule 36, after sub-rule (5), the following proviso shall be added, namely:-
“ Provided that such categories or persons, as may be directed by the Commissioner, shall file returns electronically.

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