

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

**Notification**

**The 2<sup>nd</sup>, July, 2008**

No. G.S.R.37/P.A.8/2005/S.70, 92/Amd.(161)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 General Sales Tax Rules (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 General Sales Tax Rules, 1949, in rule 33-B,-

(i) in sub-rule (1) for clause (b), the following clause shall be substituted, namely:-

“(b) they have filed deemed assessment form in ST-XXX-A, in respect of assessment up to the year 2004-05 duly filled in up to the 31<sup>st</sup> day of July, 2008, direct to the appropriate assessing authority, and has received an acknowledgement in this regard from that authority.”

(ii) in sub-rule (2) , in clause (iii), for, the figures “100”and “500”, the figures “300” and “1000” shall respectively, be substituted; and

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

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