

PART I
DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
Notification

The 31st March, 2010

No. 9-Leg./2010.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 26th March, 2010 and is hereby published for general information:-

THE PUNJAB VALUE ADDED TAX (AMENDMENT) ACT, 2010

(Punjab Act No. 6 of 2010)

AN

ACT

further to amend the Punjab Value Added Tax Act, 2005.

BE it enacted by the Legislature of the State of Punjab in the Sixty-first Year of the Republic of India as follows :-

1. (1) This Act may be called the Punjab Value Added Tax (Amendment) Act, 2010. Short title and Commencement

(2) It shall come into force at once, but in respect of liquor, it shall come into force on and with effect from the 1st day of April, 2010.

2. In the Punjab Value Added Tax Act, 2005, after Section 8-A, the following section shall be inserted, namely :- Insertion of new section 8-B in Punjab Act 8 of 2005.

“8-B (1) Notwithstanding anything contained in this Act, Levy of additional tax. there shall be levied and collected on the taxable turnover of a person, other than the registered person, an additional tax, which shall be calculated at the rate of ten per centum of the tax, payable by him under this Act:

Provided that the aggregate of the tax and the surcharge payable under this Act, shall not exceed in respect of the goods, declared to be of special importance in inter-state trade or commerce under section 14 of the Central Sales Tax Act, 1956, the rate fixed under section 15 of that Act.

(2) Except as otherwise provided in sub-section (1), the provisions of this Act shall, so far as may be, apply in relation to the additional tax, leviable under sub-section (1) as they apply in relation to the tax, leviable under any other provision of this Act.”.

3. (1) The Punjab Value Added Tax (Amendment) Ordinance, 2010 (Punjab Ordinance No. 1 of 2010), is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.

REKHA MITTAL,

Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART I

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

Notification

The 31st March, 2010

No. 10-Leg./2010.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 26th March, 2010 and is hereby published for general information:-

THE PUNJAB VALUE ADDED TAX (SECOND AMENDMENT)

ACT, 2010

(Punjab Act No. 7 of 2010)

AN

ACT

further to amend the Punjab Value Added Tax Act, 2005.

BE it enacted by the Legislature of the State of Punjab in the Sixty-first Year of the Republic of India as follows :-

1. (1) This Act may be called the Punjab Value Added Tax (Second Amendment) Act, 2010.

Short title and Commencement

(2) It shall be deemed to have come into force on and with effect from the 1st day of April, 2005.

2. In the Punjab Value Added Tax Act, 2005, in Section 68, in sub-section (2), for clause (a), the following clause shall be substituted, namely :-

Amendment in section 68 of Punjab Act 8 of 2005.

“(a) filed within a period of sixty days from the date on which the order appealed against is received by the aggrieved person or the Commissioner :

Provided that the High Court may, in the interest of justice, condone delay in cases, in which, appeal is filed after the expiry of a period of sixty days; and”.

3. (1) The Punjab Value Added Tax (Second Amendment) Ordinance, 2010 (Punjab Ordinance No. 2 of 2010), is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.

REKHA MITTAL,

Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.