

PUNJAB VIDHAN SABHA SECRETARIAT

Notification

The 8th March, 2010

No-1-PLA-2010/61.- The Punjab Value Added Tax (Second Amendment) Bill, 2010 is hereby published for general information under the proviso to rule 121 of the Rules of Procedure and Conduct of Business in the Punjab Vidhan Sabha (Punjab Legislative Assembly):-

Bill No. 1-PLA-2010

THE PUNAB VALUE ADDED TAX (SECOND AMENDMENT)

BILL, 2010

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BILL

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.	
Amendment in section 68 of Punjab Act 8 of 2005	In the Punjab Value Added Tax Act, 2005, in section 68, in sub-section (2), for clause (a), the following clause shall be substitute, namely:- “(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”.	
Repeal and saving	3. (1) The Punjab Value Added Tax (Second Amendment) Ordinance, 2010 (Punjab Ordinance No. 2 of 2010), is hereby repealed. (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.	

STATEMENT OF OBJECTS AND REASONS

The appeal against the order of Punjab VAT Tribunal is to be filed in the Hon'ble Punjab and Haryana High Court within period of 60 days as per Section (68) of Punjab VAT Act, 2005. Due to procedural delay the orders get late and hence there is need to condone the delay by Hon'ble Court. This provision is not there in the statute. Hence enactment is required.

PARKASH SINGH BADAL,
Chief Minister, Punjab.

CHANDIGARH:
The 8th March, 2010.

VED PARKASH,
Secretary.