

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

Notification

The 8th October, 2009

No. G.S.R. /P.A.8/2005/S.70/Amd.()/2009- 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 (____Amendment) Rules, 2009.
- (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, in Rule 52, for sub-rule(4), the following shall be substituted, namely :-

“(4). Where the refund arising due to excess Input Tax Credit, which may be due to interstate sales, consignment or branch transfer, exports out of India or any other reason under the Act, the person claiming refund, shall attach documentary evidence in original in the form of statutory declaration that is ‘C’, ‘D’, ‘E-I’, ‘E-II’, ‘F’, ‘H’ and ‘I’ Forms, as the case may be, prescribed under the Central Sales Tax Act, 1956, and the rules made thereunder.”

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