

## PART I

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

### Notification

The 9<sup>th</sup> January, 2008

No. 2-Leg./2008.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 8<sup>th</sup> January, 2008, and is hereby published for general information :-

THE PUNJAB VALUE ADDED TAX ( SECOND AMENDMENT) ACT, 2007

**(Punjab Act No. 2 of 2008)**

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 Fifty-eighth Year of the Republic of India as follows :-

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| 1. | (1) This Act may be called the Punjab Value Added Tax (Second Amendment) Act, 2007.   | Short title and commencement                    |
|    | (2) It shall be come into force at once.  |   |
| 2. | In the Punjab Value Added Tax Act, 2005 , in section 2, in clause (zg), in the Explanation, item (6) shall be omitted.  | Amendment of section 2 of Punjab Act 8 of 2005. |
| 3. | (1) The Punjab Value Added Tax (Second Amendment) Ordinance, 2007 (Punjab Ordinance No. 4 of 2007) is hereby repealed.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. |   |

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

**PART I**

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

**Notification**

The 9<sup>th</sup> January, 2008

No. 3-Leg./2008.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 8<sup>th</sup> January, 2008, and is hereby published for general information :-

THE PUNJAB VALUE ADEED TAX (THIRD AMENDMENT) ACT, 2007

**(Punjab Act No. 3 of 2008)**

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 Fifty-eighth Year of the Republic of India as follows :-

1. (1) This Act may be called the Punjab Value Added Tax (Third Amendment) Act, 2007. Short title and commencement
- (2) It shall be come into force at once.
2. In the Punjab Value Added Tax Act, 2005 , after section 13, the following section shall be inserted, namely :- Insertion of new section 13-A in Punjab Act 8 of 2005.

“ 13-A. Subject to the provisions of this Act, a taxable person shall be entitled to input tax credit in respect of the tax, paid by him under the Punjab Tax on Entry of Goods into Local Areas Act, 2000 (Punjab Act No. 9 of 2000), if such goods are for sale in the State or in the course of inter- State trade or commerce or in the course of export or for use in the manufacture, processing or packing or taxable goods for sale within the State or in the course of inter-State trade or commerce or in the course of export.”

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| Input tax credit for tax, paid under the Punjab Tax on Entry of Goods into Local Areas Act, 2000. |
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B .S. MEHANDIRATTA,

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

**PART I**

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

**Notification**

The 9<sup>th</sup> January, 2008

No. 4-Leg./2008.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 8<sup>th</sup> January, 2008, and is hereby published for general information :-

THE PUNJAB VALUE ADEED TAX (FOURTH AMENDMENT) ACT, 2007

**(Punjab Act No. 4 of 2008)**

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 Fifty-eighth Year of the Republic of India as follows :-

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| 1. | (1) This Act may be called the Punjab Value Added Tax ( Fourth Amendment) Act, 2007.  | Short title and commencement                     |
|    | (2) It shall be come into force at once.  | .  |
| 2. | In the Punjab Value Added Tax Act, 2005, in section 27, in sub-sections (1) and (2) for the words "two per cent", the words "four per cent" shall be substituted. | Amendment of section 27 of Punjab Act 8 of 2005. |

The Punjab Value Added Tax (Fourth Amendment ) Bill, 2007, was passed by the Punjab Vidhan Sabha on the 18<sup>th</sup> December, 2007.

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

