

GOVT. of PUNJAB

Excise and Taxation Department

PUBLIC NOTICE

Subject: Penalty in case of late filing of VAT 20: Clarification

Attention: VAT Dealers/ Chartered Accountants/ Taxation Advocates / Cost Accountants

1. The last date for e-Filing of VAT 20 for the Financial Year 2011-12 was 11th January 2013. This was informed to all concerned through Public Notice dated 4th January 2013. Further, through the same notice, it was informed that the dealers should submit the required annexures within 10 days of e-filing of VAT 20 to the concerned AETC of the district.
2. Please be informed that appropriate penalty as prescribed under section 54 of the Punjab VAT Act, 2005 would be levied on all those dealers who have e-filed their VAT 20 after the due date i.e. after 11th January 2013
3. It was informed through a public notice dated 17th January 2013 that due to some important technical activities, the VAT 20 e-Filing services would not be available during the following period:
8AM on 18th January 2013 to 8 AM on 21st January 2013.
4. Therefore, the above mentioned three days shall not be counted while calculating the penalty for late submission of Annual returns/statements filed after 21st Jan,2013.It is thus, clarified that:
 - 4.1.1. For the dealers who have e-Filed their VAT 20 after 11th January 2013 but before 18th January 2013, penalty on the entire delay would be levied;
 - 4.1.2. For the dealers who have e-Filed their VAT 20 on or after 21st January 2013, the duration of delay would be calculated after deducting the period of three days, during which e-Filing services were not available.

**Excise and Taxation Commissioner
Punjab**