

THE PUNJAB VALUE ADDED TAX (AMENDMENT)

ORDINANCE, 2010

(PUNJAB ORDINANCE NO. \_\_\_ OF 2010)

AN

ORDINANCE

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

Promulgated by the Government of Punjab in the Sixty-first Year of the Republic of India.

Whereas, the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Punjab is pleased to promulgate the following Ordinance, namely: -

Short title and Commencement

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

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

Insertion of new section 8-B in Punjab Act 8 of 2005.

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

“8-B (1) Notwithstanding anything contained in this Act, 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:

Levy of additional tax.

Provided that the aggregate of 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.

GOVERNOR OF PUNJAB

Dated, Chandigarh,  
the 4<sup>th</sup> February, 2010.

## PART-II

### DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

#### Notification

The 21<sup>st</sup> February, 2011

**No. 5-Leg/2011.**—The following Ordinance of the Governor of Punjab promulgated under clause(1) of article 213 of the Constitution of India on the 20<sup>th</sup> February 2011, is hereby published for general information:-

#### THE PUNJAB VALUE ADDED TAX ( AMENDMENT) ORDINANCE, 2011

(PUNJAB ORDINANCE NO.4 of 2010)

AN

#### ORDINANCE

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

Promulgated by the Government of Punjab in the Sixty-second Year of the Republic of India.

Whereas, the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Punjab is pleased to promulgate the following Ordinance, namely:-

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| Short title and commencement                     | 1.<br>(1) | This Ordinance may be called the Punjab Value Added Tax (Amendment) Ordinance, 2011.   |
|  | (2)       | It shall come into force at once.  |
| Amendment in section 2 of Punjab Act 8 of 2005.  | 2.        | In the Punjab Value Added Tax Act, 2005, (hereinafter referred to as the principal Act ), in section 2 for clause (i), the following clause shall be substituted namely:<br><br>“ (i) “ designated officer “ means an officer, not below the rank of an Excise and Taxation Inspector, authorized by the State Government by notification to carry out any of the purposes of this Act for a period to be specified in the notification;”  |
| Amendment in section 39 of Punjab Act 8 of 2005. | 3.        | In the principal Act in section 39—<br><br>(a) after sub section (i), the following sub-section shall be inserted, namely :-<br><br>“(1-A) Notwithstanding anything contained in sub-section (1), where an application for claim of refund is submitted by a person on the basis of his monthly or quarterly return ,as the case may be, the designated officer may, after adjusting any recovery, if due against such person, provisionally allow seventy-five per cent of the amount of refund claimed, but not exceeding one crore rupees, on furnishing of an Indemnity Bond in the prescribed form, subject to such terms and conditions, as may be prescribed; |

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|  | <p>Provided that if such terms and conditions are not complied with by the taxable person, he shall be liable to pay due tax along with penalty at the rate of two per cent per month and interest in accordance with the provisions of section 32 on the tax so due from the date of filing of the return.”, and</p> <p>In sub-section (2),-</p> <p>(i) In the first proviso, for the words and sign “ making Adjustment,” the words and sign “ making adjustment , “ shall be substituted; and</p> <p>(ii) the second proviso shall be omitted.</p> |
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Chandigarh

Dated: \_\_\_\_\_

SHIVRAJ V. PATIL  
GOVERNOR OF PUNJAB

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