

PART I

GOVERNMENT OF PUNJAB
DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
NOTIFICATION

The 23rd December, 2016

No. 56-Leg./2016.-The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 6th day of December, 2016, is hereby published for general information:-

THE PUNJAB VALUE ADDED TAX (AMENDMENT) ACT, 2016
(Punjab Act No. 49 of 2016)

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 Sixty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab Value Added Tax (Amendment) Act, 2016. Short title and commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

2. In the Punjab Value Added Tax Act, 2005, in section 68, in sub-section (7), for the words "shall not be stayed", the words and signs "may be stayed, for the reasons to be recorded in writing after hearing the State," shall be substituted. Amendment in section 68 of Punjab Act 8 of 2005.

3. (1) The Punjab Value Added Tax (Amendment) Ordinance, 2016 (Punjab Ordinance No. 5 of 2016) is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under this Act.

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