

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

Notification

The 20th December, 2006

No. G.S.R. 62/P.A. 8/2005/S. 70/ Amd. (6)/2006- 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 (Sixth Amendment) Rules, 2006.
 - (2) They shall come into force with immediate effect.
2. In the Punjab Value Added Tax Rules, 2005, in the Form VAT-16, against serial No. 3, under the heading captioned as "Details of Taxable Sales" in third Column for the word "From" wherever occurring the word "To" shall be substituted.

MUKUL JOSHI,
Financial Commissioner, Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.

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

Notification

The 20th December, 2006

No. G.S.R. 63/P.A. 8/2005/S. 70 and 92/ Amd. (33)/2006- In exercise of the powers conferred by section 70 read with clause (a) of sub-section (3) of section 92 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 General Sales Tax (Deferment and Exemption) Rules, 1991, however subject to the conditions notified by the Government of Punjab, Department of Excise & Taxation, - vide Notification NO. S.O. 21/P. O. 5/2005/S. 92/2005, dated the 6th April, 2005, namely :-

RULES

1. (1) These rules may be called the Punjab General Sales Tax (Deferment and Exemption) (Third Amendment) Rules, 2006.

(2) They shall be deemed to have come into force on and with effect from the 15th March, 2000.

2. In the Punjab General Sales Tax (Deferment and Exemption) Rules, 1991, in ANNEXURE-II-E,-

(i) in item 8, after sub-item No. 8.4., the following shall be added, namely :-

“8.5. Continuous Computer forms (paper in zig-zag form with side punching and perforations)” ;

(ii) in item 9, in serial No. 9.6., the following serial No. shall be added, namely :-

“9.7. Electrical apparatus for the line technology or line telegraphy including line telephone sets with cordless and sets and telecommunication apparatus for carries current line systems or for digital line system video-phones.”; and

(iii) after item 10, the following shall be added, namely :-

11. Components :

“11.1 Diodes, transistors and similar semiconductor devices, photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels, light emitting diodes, mounted, piezo-electric crystals, PCB assembly/prpulated, PCB, PCU, Intergrated circuits, thyristors/LED, Resistors, Capacitors.”.

MUKUL JOSHI,
Financial Commissioner, Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.