

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

Notification

The 29th, January, 2009

No. G.S.R.6/P.A.8/2005/S.70/Amd.(18)2009.—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 (Second Amendment) Rules, 2009.

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

2. In the Punjab Value Added Tax Rules, 2005, in rule 36, in sub-rule (5) after the existing proviso, the following proviso shall be added, namely:-

"Provided further that such categories of persons, as may be directed by the Commissioner, shall make the payment of tax, penalty and interest or other dues electronically through internet banking. Wherever payment of tax, penalty and interest or other dues is made electronically through internet banking, the procedure and date prescribed for payment through treasury receipt shall be applicable mutatis- mutandis".

S.S.BRAR,
Financial Commissioner, Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.