

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 15th April, 2015

No. G.S.R.26/P.A.8/2005/S.70/Amd.(55)/2015.-In exercise of powers conferred by sub section (1) of section 70 of 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 (Amendment) Rules, 2015.
- (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, for rule 47, the following rule shall be substituted, namely:-

“47. Manner of assessment.- (1) The Commissioner, shall formulate the criteria for making of assessment or provisional assessment, as the case may be, of a person or class of persons, with the approval of the Government from time to time, as it considers expedient.

(2) No Designated officer shall take up any case falling under sub-section (2) of section 29 or otherwise for making of assessment or provisional assessment, as the case may be, without the prior approval of the Commissioner.

(3) The cases to be taken up for assessment or provisional assessment, as the case may be, during a financial year, shall be displayed on the website of the Department.

(4) A notice to the person concerned shall be issued, for assessment or provisional assessment, as the case may be, clearly stating the grounds for the

proposed assessment, period for which such assessment is to be made, record to be produced by him, date, time and place, for conduct of such assessment:

Provided that the period of notice, shall not be less than ten working days in any case, for production of relevant record so specified in the said notice.

(5) A person, upon whom a notice has been served under sub-rule (4), shall produce all relevant documents, on the specified date and time, alongwith his objections in writing if any, alongwith sufficient evidence in support thereof."

D.P. REDDY

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