

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 11th March, 2015

No. G.S.R. 4/P.A.8/2005/S.70/Amd.(54)/2015.-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 (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 (hereinafter referred to as the said rules), in rule 2, after clause (hhh), the following clause shall be inserted, namely: -
"(hhhh) "third stage taxable person" means a taxable person, who purchase goods from the second stage taxable person."
3. In the said rules, in rule 21, in sub-rule (7), for the words "second stage taxable person", the words "second stage taxable person or third stage taxable person" shall be substituted.

D.P. REDDY,

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