

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

Notification

The September, 2013

No. / 2013:- 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 (Third Amendment) Rules, 2012.
- (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 40-A , the following rule shall be substituted, namely;-

"40-A. Annual processing fee – Every taxable person, shall pay annual processing fee, as specified in the Table given below, in the month of October every year, and shall attach a receipt/ challan, as the case may be, as a proof of payment of such fee alongwith the quarterly return,namely :-

TABLE

| Serial.No. | Category of Dealer | Amount of Processing fee (in rupees) |
|------------|---|---------------------------------------|
| 1 | Dealers who have not filed returns during financial year 2012-13. | 1500 |
| 2 | Dealers, whose gross turnover was nil during the previous financial year. | 1500 |
| 3 | Dealers, who have paid no tax and whose gross turnover is up-to rupees,- (i) One crore; (ii) One crore to five crore; (iii) five crore to ten crore;and (iv) Ten crore and above. | 1500 2500 3500 5000 |
| 4. | All other dealers. | 800." |

Attested

B.S. Sharma

11/10/13

Supdt.

F.Cs. Sectt. Punjab

D.P.Reddy

Financial Commissioner Taxation and
Secretary to Government of Punjab
Department of Excise & Taxation

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

NOTIFICATION

The October, 2013

No. .- 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, 2013.
- (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 41, for the words "fifty lacs", the words "one crore" shall be substituted.

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

Attested

B. S. Dhanoo
Supdt. 11/10/13
F. Cs. Sectt. Punjab

