**PART I**

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

**NOTIFICATION**

The 9th April, 2013

**No. 28-Leg./2013.**-The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 5th Day of April, 2013, is hereby published for general information:-

# THE PUNJAB VALUE ADDED TAX (AMENDMENT) ACT, 2013

**(Punjab Act No. 28 of 2013)**

AN

ACT

*further to amend the Punjab Value Added Tax Act, 2005.*

BE it enacted by the Legislature of the State of Punjab in the Sixty-fourth Year of the Republic of India as follows:-

**1.** *(1)* This Act may be called the Punjab Value Added Tax (Amendment) Act, 2013. Short title and commencement.

*(2)* It shall come into force at once.

**2.** In the Punjab Value Added Tax Act, 2005 (hereinafter referred to as the principal Act), in section 2, after clause *(j)*, the following clause shall be inserted, namely:- Amendment of section 2 of Punjab Act 8 of 2005.

"*(jj)* "electronic governance" means the use of electronic medium for,-

*(i)* filing of any form, return, application, declaration or any other document;

*(ii)* creation retention or preservation of records;

*(iii)* issue or grant of any form including statutory forms, orders and certificates; and

*(iv)* receipt of tax, interest, penalty or any other payment or refund of the same through Government treasury or authorized banks.".

**3.** In the principal Act, after section 3, the following section shall be inserted, namely:- Insertion of new section 3-A in Punjab Act 8 of 2005.

"3-A. Implementation of electronic governance. Notwithstanding anything contained in this Act or the rules made thereunder the commissioner may by an order with the approval of the State Government, implement electronic governance for carrying out the various provisions of the Act and the rules made thereunder.".

Amendment of section 8 of Punjab Act 8 of 2005.

**4.** In the principal Act, in section 8, in sub-section *(1)*, for the words "thirty two paise", the words "fifty five paise" shall be substituted.

Amendment of section 27 of Punjab Act 8 of 2005.

**5.** In the principal Act, in section 27, for the words "five per cent" wherever occurring, the words " six per cent" shall be substituted.

Amendment of section 51 of Punjab Act 8 of 2005.

**6.** In the principal Act, in section 51,-

*(a)* in sub-section *(1)*, after the words "place or places", the words "or in such manner" shall be inserted;

*(b)* in sub-section *(2)*,-

*(i)* after the words "The owner or person Incharge of ", the words " the goods or" shall be inserted;

*(ii)* after the words "as are being carried in the goods vehicle", the words " or by any other means" shall be inserted; and

*(iii)* in the first proviso, after the words "outside the State in the course of ", the words "intrastate or" shall be inserted;

*(c)* in sub-section *(3)*, after the words "the driver or any other person Incharge of the goods", the words "and goods" shall be inserted;

*(d)* in sub-section *(4)*, excepting the provisos,-

*(i)* after the words "The owner or person Incharge of ", the words "the goods and " shall be inserted; and

*(ii)* after the words "the declaration duly verified by him to the owner or person Incharge of", the words "the goods and" shall be inserted;

*(e)* in sub-section *(5)*, after the words "the driver or the owner of ", the words "the goods and" shall be inserted.".

**H.P.S. MAHAL,**
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

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