

The Punjab Value Added Tax (Amendment) Act, 2013

PUNJAB

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Act 28 of 2013

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The Punjab Value Added Tax (Amendment) Act, 2013 Punjab Act No. 28 of 2013 [Dated 28th July, 2015] G.S.R. 596(E). - In exercise of the powers conferred by section 87 of the Punjab Reorganization Act, 1966 (31 of 1966), the Central Government hereby extends to the Union territory of Chandigarh, the Punjab Value Added Tax (Amendment) Act, 2013, (Punjab Act No. 28 of 2013), as in force in the State of Punjab on the date of publication of this notification, subject to the following modifications, namely:- Modifications

1. In sub-section (1) of section 1, after the words, figures and brackets "the Punjab Value Added Tax (Amendment) Act, 2013", the words "as extended to the Union territory of Chandigarh" shall be inserted.

2. In the new section 3-A as inserted by section 3, for the words "State Government", the word "Administrator" shall be substituted.

1. Short title and commencement.

(1) This Act may be called the Punjab Value Added Tax (Amendment) Act, 2013. (2) It shall come into force at once.

2. Amendment of section 2 of Punjab Act 8 of 2005.

- 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:- "(jj) "electronic governance" means for 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. Insertion of new section 3-A in Punjab Act 8 of 2005.

- In the principal Act, after section 3, the following section shall be inserted, namely:-"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 there under."

4. Amendment of section 8 of Punjab Act 8 of 2005.

- 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.

5. Amendment of section 27 of Punjab Act 8 of 2005.

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

6. Amendment of section 51 of Punjab Act 8 of 2005.

- 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 provision, -(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.