

PART I

LEGISLATIVE DEPARTMENT

Notification

The 28th March, 2003

No. Leg. 7/2003 – The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 26th March, 2003, and is hereby published for the general information:-

HARYANA ACT NO. 6 OF 2003

THE HARYANA VALUE ADDED TAX ACT, 2003

An

ACT

to provide for levy and collection of tax on the sale or purchase of goods in the State of Haryana and matters incidental thereto and connected therewith.

Be it enacted by the Legislature of the State of Haryana in the Fifty-fourth Year of the Republic of India as follows:-

Chapter-I

Preliminary

**Short title,
extent and
commencement.**

1. (1) This Act may be called the Haryana Value Added Tax Act, 2003.
- (2) It extends to the whole of the State of Haryana.
- (3) It shall come into force on the appointed day.

Definitions.

2. (1) In this Act, unless the context otherwise requires, -
 - (a) "Act of 1973" means the Haryana General Sales Tax Act, 1973 (Act 20 of 1973);
 - (b) "appellate authority" means an officer referred to in, or appointed under, clause (a) or clause (b) of sub-section (1) of section 33 to entertain and decide appeals made under this Act and includes the Tribunal;