

**Himachal Pradesh Value Added Tax (2Nd Amendment)  
Rules, 2008**

**[27 October 2008]**

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**Himachal Pradesh Value Added Tax (2Nd Amendment)  
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The Governor of Himachal Pradesh, in exercise of the powers conferred on him by section 63 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No.12 of 2005) is pleased to make the following rules to amend the Himachal Pradesh Value Added Tax Rules, 2005 notified by this Department notification No.EXN-F(5)-4/2005 dated 2nd December,2005 and published in the Rajpatra, Himachal Pradesh(Extra Ordinary) dated 7th December,2005, namely:-

**1. Short Title :-**

These rules may be called the Himachal Pradesh Value Added Tax (2nd Amendment) Rules, 2008.

**2. Amendment Of Rule 40 :-**

After sub-rule (5) of rule 40 of the Himachal Pradesh Value Added Tax Rules, 2005, the following second proviso shall be inserted, namely:-

"Provided further that for the year 2007-08 the annual return may be furnished by the registered dealer in Form VAT-XV-A on or before 30th November, 2008."

By order

Principal Secretary (E and T) to the  
Government of Himachal Pradesh