

Himachal Pradesh Value Added Tax (Amendment) Act, 2011
29 of 2011

[05 May 2011]

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Himachal Pradesh Value Added Tax (Amendment) Act, 2011
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An act further to amend the Himachal Pradesh value added tax act, 2005 (act no. 12 of 2005)

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Sixty-second Year of the Republic of India as follows:-

1. Short title :-

This Act may be called the Himachal Pradesh Value Added Tax (Amendment) Act, 2011.

2. Amendment of section 6 :-

In section 6 of the Himachal Pradesh Value Added Tax Act, 2005 (12 of 2005) (hereinafter referred to as the "Principal Act" in sub-section (1), after clause (c), the following clause (d) shall be inserted, namely:-

"(d) at every point of sale in respect of the goods specified in the second column of Schedule "E"

3. Amendment of section 10 :-

In section 10 of the principal Act, for the word, letter and signs "or D" the signs, word and letters ", D or E " shall be substituted.

4. Insertion of SCHEDULE E :-

After SCHEDULE D appended to the principal Act, the following SCHEDULE E shall be inserted, namely:-

"SCHEDULE E

(See clause (d) of sub-section (1) of section 6)

GOODS TAXABLE AT SPECIAL RATES

Sr. No.	Goods	Rate of Tax
1	2	3
1	Tobacco and Tobacco Products, (except beedi)	16%
2	Beedies	9.75%."