

Himachal Pradesh Value Added Tax (First Amendment) Rules, 2006

[31 March 2006]

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Himachal Pradesh Value Added Tax (First Amendment) Rules, 2006

[31 March 2006]

In exercise of the powers contained in section 63 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005), the Governor of Himachal Pradesh is please to make the following rules to amend the Himachal Pradesh Value Added Tax Rules, 2005 notified vide this department notification No. EXN-F(5)-4/2005 dated 2-12-2005 and published in the Rajpatra, Himachal Pradesh (Extra-Ordinary) dated 7-12-2005, namely:-

1. Short Title :-

These rules may be called the Himachal Pradesh Value Added Tax (First Amendment) Rules, 2006.

2. Amendment Of Rule 24 :-

In rule 24 of the Himachal Pradesh Value Added Tax Rules, 2005 in sub-rule (2) for the existing words "such credit shall then be availed of by the claimant proportionately over a period of one year", the words, sign and the figures "Such credit shall be availed of by the Claimant upto 31st March, 2006", shall be substituted.

By Order,

Sd/-

Principal Secretary.