

**Himachal Pradesh Value Added Tax (Second Amendment)  
Act, 2011**

**38 of 2011**

**[24 September 2011]**

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**Himachal Pradesh Value Added Tax (Second Amendment)  
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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 (Second Amendment) Act, 2011.

**2. Amendment of section 4 :-**

In section 4 of the Himachal Pradesh Value Added Tax Act, 2005 (hereinafter referred to as the "Principal Act" in sub-section (6), in clauses (b) and (c), for the figures and signs "2,00,000/-" the figures and signs "4 ,00,000/-" shall be substituted.

**3. Amendment of section 14 :-**

In section 14 of the principal Act, after sub-section (3), the following proviso shall be inserted, namely:-

"Provided that a dealer may also make such application electronically in the prescribed manner."

#### **4. Amendment of section 28 :-**

In section 28 of the principal Act, after first proviso, the following second proviso shall be inserted, namely:-

"Provided further that an application for refund of input tax credit and subsequent approval for such refund may also be made electronically in the prescribed manner."

#### **5. Insertion of new section 56A :-**

56-A Procedure to maintain records through electronic data system etc.-

(1) For the purpose of effective implementation of the provisions of this Act, the provisions of the Information Technology Act, 2000 and the rules made and directions issued thereunder, relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records, secure digital signatures and digital signature certificates shall apply mutatis mutandis.

(2) Where any notice, communication or intimation is prepared on any electronic data processing system and is properly served on any dealer or person, the said notice, communication or intimation shall not be required to be personally signed by any officer or person and the said notice, communication or intimation shall not be deemed to be invalid on the ground that it is not personally signed by such officer or person.

(3) Any person or dealer who make an on-line application under any of the provisions of this Act, shall be required to make such application under his digital signature:

Provided that where such application is filed without affixing digital signature the said person or dealer shall be required to submit to the appropriate authority, a duly signed hard copy of such electronically made application as printed from the official website of the Excise and Taxation Department, Government of Himachal

Pradesh within seven days of making an on-line application, failing which the application so made shall be rejected without any further notice.