

Haryana Value Added Tax (Amendment) Act, 2014

10 OF 2014

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An ACT

further to amend the Haryana Value Added Tax Act, 2003.

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

1. short title :-

This Act may be called the Haryana Value Added Tax (Amendment) Act, 2014.

2. Amendment of section 7 of Haryana Act 6 of 2003 :-

In section 7 of the Haryana Value Added Tax Act, 2003 (hereinafter called the principal Act),-

- (i) in sub-section (2), the words "to goods sold to the Government or" shall be omitted; and
- (ii) clause (b) of sub-section (3) shall be omitted;

3. Amendment of section 28 of Haryana Act 6 of 2003 :-

In sub-clause (iii) of clause (a) of sub-section (2) of section 28 of the principal Act, for the words "five hundred rupees", the words "one thousand rupees" shall be substituted and shall be deemed to have been substituted with effect from the 1st January, 2014.

4. Repeal and savings :-

(1) The Haryana Value Added Tax (Amendment) Ordinance, 2013 (Haryana Ordinance No. 5 of 2013) and the Haryana Value Added Tax (Second Amendment) Ordinance, 2013 (Haryana Ordinance No. 1 of 2014) are hereby repealed.

(2) Notwithstanding such repeal, any thing done or any action taken under the principal Act, as amended by the said Ordinances, shall be deemed to have been done or taken under the principal Act, as amended by this Act.