

Rajasthan Value Added Tax (Second Amendment) Rules, 2007

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Rajasthan Value Added Tax (Second Amendment) Rules, 2007

Status: In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006; namely:-

1. Short title and commencement :-

(1) These rules may be called the Rajasthan Value Added Tax (Second Amendment) Rules, 2007. (2) They shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 19 :-

In rule 19 of the Rajasthan Value Added Tax Rules, 2006, the existing sub-rule (3-A) shall be substituted by the following; namely,- "(3-A) The dealer shall also submit, (i) the trading account and in case of manufacturer, trading and manufacturing account; and (ii) the profit and loss accounts, within nine months of the close of the year in case of dealer registered under the Companies Act, 1956 (Central Act No.1 of 1956) and within six months, in case of other dealers."