

## **Rajasthan Value Added Tax (Seventh Amendment) Rules, 2008**

**[29 August 2008]**

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## **Rajasthan Value Added Tax (Seventh Amendment) Rules, 2008**

**[29 August 2008]**

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 (Seventh Amendment) Rules, 2008. (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, after the existing sub-rule (6) the following new sub-rule shall be added, namely:- "(7) Notwithstanding anything contained in this rule, any dealer or class of dealers as may be specified by the Commissioner, shall file the return referred to in sub-section (1) of section 21 of the Act, electronically in the manner as provided in rule 19A of the said rules."