

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

[29 August 2008]

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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."