

[Authorised English Translation]

HARYANA GOVERNMENT**EXCISE AND TAXATION DEPARTMENT****Notification**

The 29th November, 2005

No. S. O. 91/H.A. 6/2003/S. 60/2005.—In exercise of the powers conferred by sub-section (1) of section 60 of the Haryana Value Added Tax Act, 2003 (6 of 2003), and with reference to Haryana Government, Excise and Taxation Department, Notification No. Web-6/H.A. 6/2003/S. 60/2005, dated the 8th November, 2005, the Governor of Haryana hereby makes the following rules further to amend the Haryana Value Added Tax Rules, 2003, namely :—

1. These rules may be called the Haryana Value Added Tax (Fourth Amendment) Rules, 2005.

2. In the Haryana Value Added Tax Rules, 2003 (hereinafter referred to as the said rules), in rule 16, in sub-rule (3),—

- (i) for sign “.” existing at the end, the sign “:” shall be substituted; and
- (ii) the following proviso shall be added, namely :—

“ Provided that the return shall not be required to be filed by a VAT dealer whose tax liability including under the Central Act according to the returns filed by him in respect of the period(s) relating to the last preceding year did not exceed one lakh rupees.”

3. In the said rules, in rule 54, in sub-rule (1), in sixth line, after the words and sign “in all other circumstances.”, the words and sign “It shall not be compulsory to issue a sale invoice or a retail sale invoice in respect of a single transaction of sale made in cash not exceeding three hundred rupees in valuable consideration except when the invoice is demanded by the customer.” shall be inserted.

L. S. M. SALINS,
Financial Commissioner and Principal
Secretary to Government Haryana,
Excise and Taxation Department.