

PART I

HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 1st October, 2010

No. Leg. 26/2010.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 25th September, 2010, and is hereby published for general information :—

HARYANA ACT NO. 17 OF 2010

THE HARYANA VALUE ADDED TAX (SECOND AMENDMENT)
ACT, 2010

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-first Year of the Republic of India as follows :—

1. This Act may be called the Haryana Value Added Tax (Second Amendment) Act, 2010. Short title.

2. In sub-section (1) of section 8 of the Haryana Value Added Tax Act, 2003, for the first and second provisos, the following provisos shall be substituted and shall be deemed to have been substituted with effect from the 20th March, 2009, namely:— Amendment of section 8 of Haryana Act 6 of 2003.

“Provided that where the goods purchased in the State are used or disposed of partly in the circumstances mentioned in Schedule E and partly otherwise, the input tax in respect of such goods shall be computed pro rata:

Provided further that if input tax in respect of any goods purchased in the State has been availed of but such goods are subsequently used or disposed of in the circumstances mentioned in Schedule E, the input tax in respect of such goods shall be reversed.”.

R. C. BANSAL,
Secretary to Government, Haryana,
Law and Legislative Department.