

**THE HIMACHAL PRADESH VALUE  
ADDED TAX RULES, 2005.**

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*[Authoritative English Text of this Department Notification No. \_\_\_\_\_  
dated \_\_\_\_\_ 2005, as required under clause (3) of Article 348 of the  
Constitution of India]*

**EXCISE AND TAXATION DEPARTMENT**

**NOTIFICATION**

No. \_\_\_\_\_

Dated \_\_\_\_\_

The Governor of Himachal Pradesh, in exercise of the powers conferred on him by section 63 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. \_\_\_\_\_ of 2005) is pleased to make the following rules for carrying out the purposes of the said Act, namely: -

**No:12-11/2005- EXN-Tax-(VAT)/  
GOVERNMENT OF HIMACHAL PRADESH  
EXCISE AND TAXATION DEPARTMENT**

**Subject: Framing of Rules for implementation of the Himachal Pradesh Value Added Tax Act, 2005.**

The draft of the Himachal Pradesh Value Added Tax Ordinance, 2005 has been sent to the Secretary, Ministry of Home Affairs, Government of India, New Delhi for Presidential assent. Under section 63 of the draft legislation, for carrying out the purposes of the same, it is essential to make rules so that requisite procedure exists for implementation of the legislation.

The draft rules of Punjab and Andhra Pradesh have also become available, while the Haryana Value Added Tax Rules, 2003 are already existing. In our State, we have the Himachal Pradesh General Sales Tax Rules, 1970. These rules have been scrutinised for the purpose of framing the VAT Rules under the Himachal Pradesh Value Added Tax Ordinance. After considerable study, the draft of the Himachal Pradesh Value Added Tax Rules, 2005 has been attempted and the same is placed below for kind consideration of worthy ETC. The draft rules, consistent with the provisions of the proposed legislation, have been prepared

and the better practices adopted in the above mentioned States have been adapted for the purposes of the proposed VAT Law in our State.

May therefore kindly consider the draft rules for transmission of the same to the Government. A draft forwarding letter to the Government will be added as soon as the provisions of the draft rules are scanned and find requisite approval of worthy ETC.

Submitted please.

**(R.N. Sharma)**  
**Addl.ETC(Tax)**  
**18-2-2005**