

**CHANDIGARH ADMINISTRATION  
EXCISE AND TAXATION DEPARTMENT NOTIFICATION**

The 3<sup>rd</sup> June, 2010

No. E&T/ETO (Ref.)-2010/1284                      In exercise of the powers conferred by sub-section (1) of Section 70 of the Punjab Value Added tax Act, 2005 (Punjab Act No. 8 of 2005) as extended to the Union territory of Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh is pleased to make the following rules, further to amend the Chandigarh Value Added Tax Rules, 2006, namely: -

**RULES**

1.     (i)     These Rules may be called the Chandigarh Value Added Tax (Chandigarh Amendment) Rules, 2010.  
          (ii)     They shall come into force on and with effect from the date of their publication in the official gazette.
2.     In the Chandigarh Value Added Tax Rules, 2006, in Rule 52, for sub -rule (4), the following shall be substituted, namely: -

“ (4) Where the refund arising due to excess Input Tax Credit, which may be due to interstate sales, consignment or branch transfer, exports out of India or any other reason under the Act, the person claiming refund, shall attach documentary evidence in original in the form of statutory declaration that is ‘C’, ‘D’, ‘E -I’, E-II’, ‘F’, ‘H’ and ‘I’ Forms, as the case may be, pre scribed under the Central Sales Tax Act, 1956, and the rules made there under.”

**Sanjay Kumar, IAS,  
Secretary Excise & Taxation,  
Chandigarh Administration.**