

NOTIFICATION

Dated 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 Sixth-first Year of the republic of India as follows:-

1. This Act may be called the Haryana Value Added Tax (Second short title, Amendment) Act, 2010.
2. In sub-section (1) of section 8 of the Haryana Value Added Tax Act, Amendment of 2003, for the first and second provisions, the following provisions shall be substituted section 8 of and shall be deemed to have been substituted with effect from the 20th March of 2003. Haryana Act 6 2009, namely:-

"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 of Government, Haryana
Law and Legislature Department.