

**No. 3768, Dated 17.11.2011**

**ORDER**

Whereas, sub-section-4 to Section-29 of the Punjab Value Added Tax Act-2005 as extended to the Union Territory, Chandigarh mandates that the returns of all taxable or registered persons need to be scrutinized and where ever required, assessments have to be framed within a period of 3 years after the date when the annual statement was filed or due to be filed, whichever is later.

And whereas, it has been informed by the concerned Designated Officers that the returns for the period from 15.12.2005 to 31.03.2006 for the year 2005-06 could not be scrutinized and assessed due to inadequate resources including manpower within the stipulated time frame and hence there is a need felt that in order to protect the Government Revenue the said time limit for finalizing these assessment cases for the assessment year 2005-06 be further extended by one more year.

Accordingly, in view of the above circumstances, I, Brijendra Singh, Excise & Taxation Commissioner, Union Territory, Chandigarh, in exercise of powers conferred upon me under provision to sub-section-4 to Section-29 of the Punjab Value Added Tax Act-2005(as extended to U.T., Chandigarh), do hereby extend the period of limitation by an other one year i.e. upto 20.11.2012 for the pending assessment cases (**ward wise list attached**) for the assessment year 2005-06 under the said act in respect of all Taxable or Registered Persons. The assessment is now allowed to be framed not later then 6 years from the date when the annual statement as prescribed under the said act was filed or to be filed by such persons, whichever is later for the year 2005-06.

Place: Chandigarh  
Dated:

(Brijendra Singh) IAS  
Excise & Taxation Commissioner,  
U.T., Chandigarh.