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RTI MANUAL- 5

**RULES, REGULATIONS, INSTRUCTIONS, MANUAL AND RECORDS  
FOR DISCHARGING FUNCTIONS**

**Under section-4(1)(b)(v)**

The department maintains the record as prescribed under the following Acts.

- (1) GST Act & Rules 2017.
- (2) Punjab Value Added Tax Act 2005, Punjab Value Added Tax Rules, 2005.
- (3) State Development Tax Act 2018 & Punjab State Development Tax Rules, 2018.