

Source: sooperkanoon.com/act/58873

Value Added Tax Act, 2003

Section 13 - Pre-registration Purchases

Deduction of input tax shall be allowed to the registered dealer, subject to the restrictions of Section 11, in respect of tax charged to him by a seller on taxable sale of goods made to him for the purpose of the business within three months prior to the date of his registration provided that no input tax shall be allowed in respect of goods which have been sold or otherwise disposed of prior to the date of registration.
