

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 25th March, 2022

No. S.O. 20/P.A.5/2017/Ss. 9 and 15/2022.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the of Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017 published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(a) in Schedule I @ 2.5%, -

(i) Serial Nos. 203, 207, 211, 216, 217, 218, 218B, 218C, 219A, 219AA, 219B, 220, 221, 222, 223, 224, 224A and 225 and the entries relating thereto shall be omitted;

(b) in Schedule II @ 6%, -

(i) Serial No. 132A and the entries relating thereto shall be omitted;

(ii) after Serial No. 132A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“132AA	5007	Woven fabrics of silk or of silk waste.
132AB	5111	Woven fabrics of carded wool or of carded fine animal hair.
132AC	5112	Woven fabrics of combed wool or of combed fine animal hair.

(CHTR 11, 1944 SAKA)

132AD	5113	Woven fabrics of coarse animal hair or of horse hair.
132AE	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m ² .
132AF	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m ² .
132AG	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m ² .
132AH	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m ² .
132AI	5212	Other woven fabrics of cotton.
132AJ	5309	Woven fabrics of flax.
132AK	5310	Woven fabrics of jute or of other textile bastfibres of heading 5303.
132AL	5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.”;

(iii) Serial No. 132B and the entries relating thereto shall be omitted;

(iv) after Serial No. 132B and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“132BA	5401	Sewing thread of man-made filaments, whether or not put up for retail sale.
132BB	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.

(CHTR 11, 1944 SAKA)

132BC	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
132BD	5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.
132BE	5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.
132BF	5406	Man-made filament yarn (other than sewing thread), put up for retail sale.
132BG	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.
132BH	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.”;

(v) Serial No. 132C and the entries relating thereto shall be omitted;

(vi) after Serial No. 132C and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“132CA	5501	Synthetic filament tow.
132CB	5502	Artificial filament tow
132CC	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
132CD	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.

(CHTR 11, 1944 SAKA)

132CE	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.
132CF	5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.
132CG	5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.
132CH	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.
132CI	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.
132CJ	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
132CK	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.
132CL	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.
132CM	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .
132CN	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .
132CO	5515	Other woven fabrics of synthetic staple fibres.
132CP	5516	Woven fabrics of artificial staple fibres.”;

(vii) Serial No. 132D and the entries relating thereto shall be omitted;

(viii) against Serial No. 139, in column (3), for the entry, the entry “Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated or sheathed with rubber or plastics.” shall be substituted;

(CHTR 11, 1944 SAKA)

(ix) after Serial No. 139 and the entries relating thereto, the following Serial .No. and entries shall be inserted, namely:-

“139A	5608	Knotted netting of twine, cordage or rope; made up of fishing nets and other made up nets, of textile materials.”;
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(x) after Serial No. 146 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“146A	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.”;
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(xi) after Serial No. 151 and the entries relating thereto, the following Serial No. and entries shall be inserted, namely:-

“151A	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).”;
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(xii) against Serial No. 154, in column (3), for the entry, the entry “Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.” shall be substituted;

(xiii) against Serial No. 155, in column (3), for the entry, the entry “Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.” shall be substituted;

(xiv) against Serial No. 156, in column (3), for the entry, the entry “Embroidery in the piece, in strips or in motifs.” shall be substituted;

(xv) against Serial No. 168, in column (3), for the words “this Chapter”, the word and the figure “Chapter 59” shall be substituted;

(xvi) after Serial No. 168 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

“168A	6001	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.
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(CHTR 11, 1944 SAKA)

168B	6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001.
168C	6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002.
168D	6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001.
168E	6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.
168F	6006	Other knitted or crocheted fabrics.”;

(xvii) against Serial No. 169, in column (3), for the entry, the entry “Articles of apparel and clothing accessories, knitted or crocheted.” shall be substituted;

(xviii) against Serial No. 170, in column (3), for the entry, the entry “Articles of apparel and clothing accessories, not knitted or crocheted.” shall be substituted;

(xix) Serial No. 171 and the entries relating thereto shall be omitted;

(xx) after Serial No. 171A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“171A1	6301	Blankets and travelling rugs.
171A2	6302	Bed linen, table linen, toilet linen and kitchen linen.
171A3	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.
171A4	6304	Other furnishing articles, excluding those of heading 9404.
171A5	6305 [other than 63053200]	Sacks and bags, of a kind used for the packing of goods [other than woven and

(CHTR 11, 1944 SAKA)

		non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods and flexible intermediate bulk containers]
171A6	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.
171A7	6307	Other made up articles, including dress patterns.
171A8	6308	Sets, consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.
171A9	6309	Worn clothing and other worn articles.
171A10	6310	Used or new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.
171A11	64	Footwear of sale value not exceeding Rs.1000 per pair.”

(c) in Schedule III @ 9%, -

(i) Serial Numbers. 159, 160, 161, 162 and 163 and the entries relating thereto shall be omitted.

2. This notification shall come into force on and with effect from the 1st day of January, 2022, unless otherwise stated.

A.VENU PRASAD,

Additional Chief Secretary (Taxation)

to Government of Punjab,

Department of Excise and Taxation.