

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 5th September, 2019

No. S.O.95/P.A.5/2017/Ss. 9 and 15/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the 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 the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government (Extraordinary) Gazette, Part III, dated the 30th June, 2017, namely:-

AMENDMENT

1. In the said notification, -

(a) in Schedule I @ 2.5%,-

(i) after **serial number** 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“234B	8504	Charger or charging station for Electrically operated vehicles”;
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(ii) after **serial number** 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles.
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Explanation .- For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”;

(b) in Schedule II @ 6%, **serial number** 206 and the entries relating thereto shall be omitted;

- (c) in Schedule III @ 9%, against **serial number** 375, in the entry in column (3), after the word “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.
2. This notification shall be deemed to have come into force on the 1st day of August, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.