

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION II-BRANCH)

NOTIFICATION

The 24th October, 2019

No. S.O.110/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, 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) S. No. 33A and the entries relating thereto shall be omitted;
- (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely: -
“iii. Marine Fuel 0.5% (FO)”;
- (iii) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;
- (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| “234C | 8509 | Wet grinder consisting of stone as grinder”; |
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(v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

(B) in Schedule II @ 6%, -

- (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely: -

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| “80AA | 3923 or 6305 | Woven and 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”; |
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- (ii) S. No. 201A and the entries relating thereto shall be omitted;
- (iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

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| “205A | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators |
| 205B | 8602 | Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof |
| 205C | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 |
| 205D | 8604 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles) |
| 205E | 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) |
| 205F | 8606 | Railway or tramway goods vans and wagons, not self-propelled |
| 205G | 8607 | Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof |
| 205H | 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing”; |

- (iv) against S. No. 231B, in column (3), after the words “Slide fasteners”, the words “and parts thereof”, shall be inserted;
- (C) in Schedule III @ 9%, -
- (i). against S. No. 24A, in column (3), after the words “coconut water”, the words “and caffeinated beverages” shall be inserted;
- (ii). against S. No. 108, in column (3), after the words “other closures, of plastics”, the brackets, words, letters and figures “(except the items covered in Sl. No. 80AA in Schedule II)], shall be inserted;
- (iii). in S. No. 400, for the entry in column (3), the entry, “Following motor vehicles of length not exceeding 4000 mm, namely: -
- (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and

- (b) Diesel driven vehicles of engine capacity not exceeding 1500 for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department”, shall be substituted;
- (iv). S. No. 446 and the entries relating thereto shall be omitted;
- (D) in Schedule IV @ 14%, -
- (i). after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely: -
- | | | |
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| “12A. | 22029990 | Caffeinated Beverages”; |
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- (E) in Schedule V @ 1.5%, -
- (i). S. No. 3 and the entries relating thereto shall be omitted;
- (ii). S. No. 4 and the entries relating thereto shall be omitted;
- (F) in Schedule VI @ 0.125%, -
- (i) in S. No. 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;
- (ii) S. No. 2A and the entries relating thereto shall be omitted;
- (iii) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport”, shall be substituted;
- (iv) S. No. 4 and the entries relating thereto, shall be omitted;
2. This notification shall be deemed to have come into force on and with effect from the 1st day of October, 2019.

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