

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-1-BRANCH)**

**NOTIFICATION**

The 1st July, 2022

**No. S.O. 60/P.A.8/2005/S.8/2022.**- Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedules 'A', 'C' and 'E' appended to the said Act, with effect from 1st July, 2022, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

1. In the said schedule 'A', in the serial number 33 and entries relating thereto,-
  - (i) for the letters, figures and signs "L-2, L-2A, L-2E", the letters, figures, signs and word, "L-2, L-2A, L-2D, L-2E, L-2 (Airport)" shall be substituted; and
  - (ii) the letter, sign, figure and words "L-13 to the extent of special license fee charged" shall be omitted.
2. In the said schedule 'C', after serial number 6 and the entries relating thereto, the following serial number and entries shall be added, namely:-
  - "7. Liquor sold against D-2/B-1/BWH-2//L-1 License issued under the Punjab Excise Act, 1914."

3. In the said schedule 'E', for serial number 32 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"32. Liquor sold against licenses L-3, L-3A, L-4, 20%".  
L-4A, L-5A, L-5B, L-5C, L-10C and L-12C  
issued under the Punjab Excise Act, 1914.

**K.A.P SINHA, IAS,**  
Additional Chief Secretary (Taxation)  
Government of Punjab,  
Department of Excise and Taxation.