

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

NOTIFICATION

The 22nd December, 2023

No. S.O. 105/P.A.5/2017/Ss. 9 and 15/2023 .- 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 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on 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) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1) | (2) | (3) |
|-----|-----|-----|
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“92A. 1703 Molasses”;

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1) | (2) | (3) |
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“96A. 1901 Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

(B) in Schedule III @ 9%,

(i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled ” shall be substituted;

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(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1) | (2) | (3) |
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| | | |
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| “25A. | 2207 | Spirits for industrial use”; |
| | 10 12 | |

(C) in Schedule IV @ 14%, S. No. 1 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 20th day of October, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3002/12-2023/Pb. Govt. Press, S.A.S. Nagar