

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

The 11<sup>th</sup> February, 2025

**No. S.O. 8/P.A.5/2017/S.9/2025.**- In exercise of the powers conferred by sub-section (1) of section 9 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 30<sup>th</sup> June,2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30<sup>th</sup> June,2017, namely:-

**AMENDMENT**

In the said notification, -

(a) in Schedule I @ 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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(b) in Schedule III @ 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “and Fortified Rice Kernel” shall be inserted;

(c) after Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely: -

‘(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’

2. This notification shall be deemed to have come into force on the 16<sup>th</sup> day of January, 2025.

**KRISHAN KUMAR,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.