

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

NOTIFICATION

The 17th June, 2023

No. S.O. 49/P.A.5/2017/S.9/2023.- In exercise of the powers conferred by sub-section (3) of section 9 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.28/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, in the Table, for S. No. 3A and the entries relating thereto, the following shall be substituted, namely:-

"3A.	3301 24 00,	Following essential oils other than those of	Any	Any
	3301 25 10,	citrus fruit namely: -	Unregistered	Registered
	3301 25 20,	a) Of peppermint (<i>Mentha piperita</i>);	Person	Person";
	3301 25 30,	b) Of other mints : Spearmint oil		
	3301 25 40,	(<i>ex-mentha spicata</i>), Water mint-		
	3301 25 90	oil (<i>ex-mentha aquatic</i>), Horsemint		
		oil (<i>ex-mentha sylvestries</i>),		
		Bergament oil (<i>ex-mentha citrate</i>),		
		<i>Mentha arvensis</i>		

2. This notification shall be deemed to have come into force on and with effect from the 1st day of January, 2023.

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