

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

NOTIFICATION

The 17th June, 2023

No. S.O. 46/P.A.5/2017/S.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 Gazette of Government of Punjab, (Extraordinary), Part III, dated the 30th June, 2017, namely: -

AMENDMENT

In the said notification, -

- (i) in Schedule I @ 2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- (ii) in Schedule II @ 6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

- (iii) in Schedule III @ 9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall be deemed to have come into force on the 1st day of March, 2023.

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