

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 1st December, 2017

No. S.O.99/P.A.5/2017/S.11/2017.- In exercise of the powers conferred by sub-section (1) of section 11 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.18/P.A.5/2017/S.11/2017, dated the 30thJune, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30thJune, 2017, namely:-

AMENDMENT

In the said notification, -

(1) in the Schedule,

(i) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

“8	0203,	All goods, fresh or chilled
	0204,	
	0205,	
	0206,	
	0207,	
	0208,	
	0209	

9	0202,	All goods [other than fresh or chilled] other than those put up in unit
	0203,	container and, -
	0204,	(a) bearing a registered brand name; or
	0205,	(b) bearing a brand name on which an actionable claim or
	0206,	enforceable right in a court of law is available [other than those
	0207,	where any actionable claim or enforceable right in respect of such
	0208,	brand name has been foregone voluntarily], subject to the
	0209,	conditions as in the ANNEXURE I]”;
	0210	

(ii) S. Nos. 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;

(iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely: -

“21	0304, 0306, 0307, 0308	All goods, fresh or chilled
-----	---------------------------------	-----------------------------

22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ;
----	---	--

(iv) S. Nos. 23,24 and the entries thereof shall be omitted;

(v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“30A	0504	All goods, fresh or chilled
------	------	-----------------------------

30B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, -
-----	------	--

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ;

(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, -
------	------	---

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ;

(vii) in S. No. 46, in column (3), for the words “fresh or chilled” the words “fresh or chilled, dried” shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, -
------	------	--

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]

46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,-
-----	----	--

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”;

(ix) in S. No. 77, in the entry in column (3), for the words “Flour of potatoes” the words “Flour, powder, flakes, granules or pellets of potatoes”, shall be substituted;

(x) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“78A	1106 10 10	Guar meal” ;
------	------------	--------------

(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets” ;
------	------------	--

(xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“93A	1404 90 60	coconut shell, unworked”;
------	------------	---------------------------

(xiii) in S. No. 94, for the entry in column 3, the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery;Khandsari Sugar”shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry “Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water”, shall be substituted;
(xv) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“136A	7113	Bangles of lac/ shellac”;
-------	------	---------------------------

(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely: -

(b) The phrase “registered brand name” means, -

(A) a brand registered as on or after the 15th May, 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May, 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May, 2017 under any law for the time being in force in any other country.”.

2. This notification shall be deemed to have come into force on and with effect from the 15th day of November, 2017.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.