PART III GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 28th December, 2021

No. S.O. 05 /**P.A.5**/2017/S.9/Amd./2022.-In exercise of the powers conferred by sub-section (3) 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the notification of 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, after Sr. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

"3A. 33012400,	Following essential oils other	Any	Any
33012510,	than those of citrus	Unregistered	Registered
33012520,	fruitnamely: -	Person	Person.";
33012530,	a) Of peppermint		
33012540	(Menthapiperita);		
	b) Of other mints: Spearmint	t	
	oil (ex-menthaspicata),		
	Water mint-oil		
	(ex-mentha aquatic),		
	Horsemint oil		
	(ex-menthasylvestries),		
	Bergament oil		
	(ex-mentha citrate).		

2. This notification shall come into force on the 1st day of October, 2021.

A.VENU PRASAD,

Additional Chief Secretary (Taxation) to Government of Punjab, Department of Excise and Taxation.

2481/1-2022/Pb. Govt. Press, S.A.S. Nagar