

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

The 21<sup>st</sup> August, 2024

**No. S.O. 33/P.A.5/2017/S.9 and 15/2024.**- 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, 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 amendments 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 II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
-------	---------------------	--

(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
-------	------------------------------	---

(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
-------	--------------	-----------------

(iv) against serial number 199, in column (3), after the word “brooders”, the words and sign “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board;or (b) non-corrugated paper or paper board)”;
-------	--------------------------------------	---

- (ii) against serial number 224, in column (3), after the word “equipment”, the words and signs “; other than Milk cans made of Iron, or Steel” shall be inserted;
- (iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words and signs , “ ,wood burning stoves of iron or steel, and solar cookers” shall be substituted;
- (iv) against serial number 273, after the words and sign “boxes, etc.”, the words and signs “; other than Milk cans made of Aluminium” shall be inserted;
- (v) against serial number 275A, after the words “Utensils”, the words and sign “; Milk cans made of Aluminium” shall be inserted;
- (vi) against serial number 378A, in column (3), for the words and sign “domestic purposes;” , the words, sign and brackets “domestic purposes [other than solar cookers];” shall be substituted; and
- (C) after Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall be deemed to have come into force on and with effect from the 15<sup>th</sup> day of July, 2024.

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