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**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 27th February, 2018

**No. S.O. 24/P.A.5/2017/S.9/2018.-** In exercise of the powers conferred by sub-section (1) 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 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.16/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, -

(A) in Schedule I @ 2.5%,

(i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“76A      13      Tamarind kernel powder”;

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

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“78A      1404 or 3305      Mehendi paste in cones”;

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(iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“103B      2302      Rice bran (other than de-oiled rice bran)”;

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(iv) in S. No. 165, under column (3), the words, “to household domestic consumers or”, shall be omitted;

(v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“165A      2711 12 00      Liquefied Propane and Butane mixture, Liquefied  
2711 13 00,      Propane, Liquefied Butane and Liquefied Petroleum

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2711 19 00 Gases (LPG) for supply to household  
domestic consumers”;

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- (vi) in S. No. 198A, for the entry under column (3), the entry “All goods”, shall be substituted;
- (vii) in S. No. 219A, for the entry under column (3), the entry “Corduroy fabrics, velvet fabrics”, shall be substituted;
- (viii) in S. No. 224A, for the entry under column (2), the entry “6309 or 6310”, shall be substituted;
- (ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads”;
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(B) in Schedule II @ 6%, -

- (i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“32AA	1704	Sugar boiled confectionery”;
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- (ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“46B	2201	Drinking water packed in 20 litres bottles”;
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- (iii) in S. No. 56, for the entry under column (2), the entry “28 or 38”, shall be substituted;
- (iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“57B	2809	Fertilizer grade phosphoric acid”;
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- (v) in S. No. 59, for the entry under column (2), the entry “29 or 3808 93”, shall be substituted;
- (vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae
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| 4  | Bacillus sphaericus         |
| 5  | Trichoderma viride          |
| 6  | Trichoderma harzianum       |
| 7  | Pseudomonas fluorescens     |
| 8  | Beauveria bassiana          |
| 9  | NPV of Helicoverpa armigera |
| 10 | NPV of Spodopteralitura     |
| 11 | Neem based pesticides       |
| 12 | Cymbopogon                  |
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(vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“80A	3826	Bio-diesel”;
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(viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

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“99A	4418	Bamboo wood building joinery”
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99B	4419	Tableware and Kitchenware of wood”;
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(ix) S. No. 103 and the entries relating thereto shall be omitted;

(x) S. No. 104 and the entries relating thereto shall be omitted;

(xi) in S. No. 133, under column (3), after the words, “Absorbent cotton wool”, the words and brackets, “[except cigarette filter rods]”, shall be added;

(xii) in S. No. 147, for the entry under column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806”, shall be substituted;

(xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

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“195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers”;
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(C) in Schedule III @ 9%, -

(i) in S. No. 3, under column (3), after the words “derived from vegetable products”, the words and brackets “[other than tamarind kernel powder]”, shall be added;

- (ii) in S. No. 12, under column (3), after the words “groundnut sweets, gajak”, the words “and sugar boiled confectionery]” shall be added;
- (iii) in S. No. 24, under column (3), after the words, “matter nor flavoured”, the words “[other than Drinking water packed in 20 litres bottles]” shall be added;
- (iv) in S. No. 39, under column (3), after the words, “other Rate Schedules for goods”, the words “Fertilizer grade Phosphoric acid]”, shall be added;
- (v) in S. No. 59, for the entry under column (3), the entry “Preparations for use on the hair [except Mehendi pate in Cones], shall be substituted;
- (vi) in S. No. 87, under column (3), after the words, “and similar products”, the words, figure and brackets, “[other than bio-pesticides mentioned against S. No. 78A of Schedule -II]” shall be added;
- (vii) S. No. 99, and the entries relating thereto, shall be omitted;
- (viii) in S. No. 137F, under column (3), after the words, “shingles and shakes”, the words, “[other than bamboo wood building joinery]” shall be added;
- (ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“163A      56012200      Cigarette Filter rods”;

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- (x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“236A      7323 9410      Ghamella

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236B      7324      Sanitary ware and parts thereof, of iron and steel”;

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- (xi) in S. No. 325, for the entry under column (3), the entry “Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers;drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]” shall be substituted;
- (xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

## (PHGN 16, 1939 SAKA)

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“399A	8702	Buses for use in public transport which exclusively run on Bio-fuels”
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(D) in Schedule-IV @ 14%, -

- (i) in S. No. 164, for the entry under column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels” shall be substituted;
- (ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club”
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(E) in Schedule-V @ 1.5%, -

- (i) S. No. 2, and the entries relating thereto, shall be omitted;
- (ii) in S. No. 3, for the entry under column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted;
- (iii) in S. No. 4, for the entry under column (3), the entry “Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]” shall be substituted;
- (iv) against S. No. 13, under column (3), the words and signs, “[other than bangles of lac/shellac]” shall be omitted;
- (v) against S. No. 17, under column (3), for the entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.

(F) in Schedule-VI @ 0.125%, -

- (i) in S. No. 1, for the entry under column (3), the entry, “All goods” shall be substituted;
- (ii) in S. No. 2, for the entry under column (3), the entry, “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)”
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(iv) in S. No. 3, for the entry under column (3), the entry “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

(v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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“4	7104	Synthetic or reconstructed precious stones”
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2. This notification shall be deemed to have come into force on and with effect from the 25th January, 2018.

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