

PART III

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

NOTIFICATION

The 18th September, 2018

No. S.O.139/P.A.5/2017/S.11/(Amd.)/2018.- 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 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(1) in the Schedule,

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“92 A. 1401 Sal leaves, siali leaves, sisal leaves, sabai grass”;

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

“93 B. 1404 90 90 Vegetable materials, for manufacture of jhadoo or broom sticks”;

(iii) for S. No. 102 A and entries relating thereto, the following serial number and entries shall be substituted, namely:-

“102A. 2306 De-oiled rice bran
Explanation: The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25th January, 2018”;

(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“114A 46 Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope

114B 44 or 68 Deities made of stone, marble or wood”;

(v) for S. No. 117 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

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“117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;
(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“132A	53	Coir pith compost 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) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons”;
(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

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