

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 28th February, 2019

No. S.O. 19/P.A.5/2017/S.11/Amd./2019.- In exercise of the powers conferred by sub-sections (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, in the Schedule, -

- i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
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43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;
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- ii) after S. No. 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated”;
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- iii) after S. No. 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the
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Government, where auction proceeds are to
be used for public or charitable cause”.

2. This notification shall be deemed to have come into force on the 1st January, 2019.

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