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

NOTIFICATION
The 27th February, 2018

No. S.O.25/P.A.5/2017/S.11/2018.- In exercise of the powers conferred by sub-sections (1) and (3) 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,

(xiii) in S. No. 102, for the entry under column (3), the entry “Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake [other than rice-bran]”, shall be substituted;

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

<table>
<thead>
<tr>
<th>“102A”</th>
<th>2302</th>
<th>De-oiled rice bran</th>
</tr>
</thead>
<tbody>
<tr>
<td>102B</td>
<td>2306</td>
<td>Cotton seed oil cake</td>
</tr>
</tbody>
</table>

(xv) against S. No. 136A, under column (2), for the entry, the entry “7117” shall be substituted;

(xvi) in S. No. 137, under column (3), after the words “used in agriculture, horticulture or forestry” the words “other than ghamella” shall be added;

(xvii) in S. No. 148, for the entry under column (3), for the entry against item number (v), the entry “Vibhuti” shall be substituted;
after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>151</td>
<td>Any chapter</td>
<td>“Parts for manufacture of hearing aids”</td>
</tr>
</tbody>
</table>

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.

*1453/3-2018/Pb. Govt. Press, S.A.S. Nagar*