

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 1st November, 2017

No. S.O. 68/P.A.5/2017/S.9/2017.- 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 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 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) against S. No. 29, for the entry under column (2), the entry "0802, 0813" shall be substituted;

(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A 0804 Mangoes sliced, dried";

(iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"99A 1905 or Khakhra, plain chapatti or roti";
2106

(iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A 2106 90 Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, 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 any enforceable

right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]” ;

(v) against S. No. 164, for the entry under column (3), the entry, “kerosene oil PDS bunker oil” shall be substituted;

(vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“181A 30 Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia”;

(vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“187A 3915 Waste, parings or scrap, of plastics”;

(viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“188A 4004 00 00 Waste, parings or scrap of rubber (other than hard rubber)”;

(ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“191A 4017 Waste or scrap of hard rubber”;

(x) after S. No. 198 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“198A 4707 Recovered waste or scrap of paper or paperboard”;

(xi) S. No. 201A and entries relating thereto shall be omitted;

(xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“218A 5605 0010 Real zari thread (gold) and silver thread, combined with textile thread”;

(xiii) against S. No. 219, in column (2), for the figure “5705”, the figures “5702, 5703, 5705” shall be substituted;

(xiv) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“228A 7001 Cullet or other waste or scrap of glass”;

(xv) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“234A 84 or 85 E-waste

Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational”;

(xvi) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“264 Any chapter Biomass briquettes” ;

(B) in Schedule II @ 6%,-

(i) against S. No. 16, under column (3), for the words and brackets “Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried” the words and brackets, “Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried” shall be substituted;

(ii) against S. No. 17, under column (3), for the words and figure “dried fruits of Chapter 8”, the words, figure and brackets, “dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]” shall be substituted;

(iii) against S. No. 46, for the entry under column (3), the following entry shall be substituted namely: -

“Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, 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 any enforceable right in respect of such brand name has been voluntarily foregone,

subject to the conditions as specified in the ANNEXURE]”;

(iv) S. No. 111 and the entries relating thereto, shall be omitted;

(v) after S. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres”;

(vi) against S. No. 137, under column (3), the words and figures “such as Real zari thread (gold) and silver thread, combined with textile thread,” shall be omitted;

(B) in Schedule III @ 9%,-

(i) against S. No. 16, under column (3), for the words “other than pizza bread” the words “other than pizza bread, khakhra, plain chapatti or roti” shall be substituted;

(ii) against S. No. 23, under column (3), for the words “preparations in ready for consumption form”, the words “preparations in ready for consumption form, khakhra” shall be substituted;

(iii) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“54A 3213 Poster colour” ;

(iv) against S. No. 63, under column (3), for the words and brackets, “Modelling pastes, including those put up for children's amusement; preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)”, the words and brackets, “other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)” shall be substituted;

(v) S. No. 102 and the entries relating thereto, shall be omitted;

(vi) against S. No. 114, under column (3), for the words and brackets “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom”, the words and brackets “powders and granules obtained

from waste, parings and scrap of rubber (other than hard rubber)” shall be substituted;

(vii) S. No. 158 and entries related thereto shall be omitted;

(viii) against S. No. 159, for the entry under column (3), the entry “All goods other than synthetic filament yarns” shall be substituted;

(ix) against S. No. 160, for the entry under column (3), the entry “All goods other than artificial filament yarns” shall be substituted;

(x) S. No. 164 and entries related thereto shall be omitted;

(xi) S. No. 165 and entries related thereto shall be omitted;

(xii) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“177A 6802 All goods other than:-

(i) all goods of marble and granite;

(ii) goods at S. No. 176A of Schedule II” ;

(xiii) S. No. 188 and entries relating thereto, shall be omitted;

(xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“303A 8305 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal” ;

(xv) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“308A 84 Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP

308B 84 or 85 Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps”;

(xvi) after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“369A 8483 Plain shaft bearings” ;

- (D) in Schedule-IV @ 14%, -
- (i) against S. No. 23, under column (3), for the words “pans or in similar forms or packings”, the words and brackets, “pans or in similar forms or packings [other than poster colour]” shall be substituted;
 - (ii) S. No. 34 and entries related thereto shall be omitted;
 - (iii) against S. No. 50, under column (3), for the words “including waste and scrap”, the words “excluding waste and scrap” shall be substituted;
 - (iv) against S. No. 70, for the entry under column (3), the following entry shall be substituted namely: -
“All goods of marble or granite”;
 - (v) S. No. 112 and the entries relating thereto, shall be omitted;
 - (vi) against S. No. 135, under column (3), the words “and plain shaft bearings” shall be omitted;
- (E) in ANNEXURE, after point (b), the following proviso shall be inserted
- “Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional **Commissioner of State tax** of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

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