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

NOTIFICATION

The 1st December, 2017

No. S.O.99/P.A.5/2017/S.11/2017.- 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 30thJune, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30thJune, 2017, namely:-

AMENDMENT

In the said notification, -

(1) in the Schedule,

(i) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

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8  0203, All goods, fresh or chilled
   0204,
   0205,
   0206,
   0207,
   0208,
   0209
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9  0202, All goods [other than fresh or chilled] other than those put up in unit
   0203, container and, -
   0204, (a) bearing a registered brand name; or
   0205, (b) bearing a brand name on which an actionable claim or
   0206, enforceable right in a court of law is available [other than those
   0207, where any actionable claim or enforceable right in respect of such
   0208, brand name has been foregone voluntarily], subject to the
   0209, conditions as in the ANNEXURE I ]
   0210
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(ii) S. Nos. 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;
(iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely:

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<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 0304</td>
<td>All goods, fresh or chilled</td>
</tr>
<tr>
<td>0306</td>
<td></td>
</tr>
<tr>
<td>0307</td>
<td></td>
</tr>
<tr>
<td>0308</td>
<td></td>
</tr>
</tbody>
</table>
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<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 0303</td>
<td>All goods [other than fresh or chilled] and other than those put up in unit container and, -</td>
</tr>
<tr>
<td>0304</td>
<td>bearing a registered brand name; or</td>
</tr>
<tr>
<td>0305</td>
<td>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</td>
</tr>
</tbody>
</table>
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(iv) S. Nos. 23, 24 and the entries thereof shall be omitted;

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

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<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>30A 0504</td>
<td>All goods, fresh or chilled</td>
</tr>
<tr>
<td>30B 0504</td>
<td>All goods [other than fresh or chilled] other than those put up in unit container and, -</td>
</tr>
</tbody>
</table>
```

(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 |

(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>43A 0710</td>
<td>Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, -</td>
</tr>
</tbody>
</table>
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(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) in S. No. 46, in column (3), for the words “fresh or chilled” the words “fresh or chilled, dried” shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>No.</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>46A</td>
<td>0714</td>
<td>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, -</td>
</tr>
</tbody>
</table>

(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]

46B 08 Dried makhana, whether or not shelled or peeled [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]"

(ix) in S. No. 77, in the entry in column (3), for the words “Flour of potatoes” the words “Flour, powder, flakes, granules or pellets of potatoes”, shall be substituted;

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

<table>
<thead>
<tr>
<th>No.</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>78A</td>
<td>1106</td>
<td>Guar meal</td>
</tr>
</tbody>
</table>

(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>No.</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>87A</td>
<td>1210</td>
<td>Hop cones, neither ground nor powdered nor in the form of pellets</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>No.</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>93A</td>
<td>1404</td>
<td>Coconut shell, unworked</td>
</tr>
</tbody>
</table>

(xiii) in S. No. 94, for the entry in column 3, the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar” shall be substituted;
(xiv) in S. No. 103, for the entry in column (3), the entry “Salt (including table salt and
denatured salt) and pure sodium chloride, whether or not in aqueous solutions or
containing added anti-caking or free flowing agents; sea water”, shall be substituted;
(xv) after S. No. 136 and the entries relating thereto, the following serial number and
the entries shall be inserted, namely: -

| “136A | 7113 | Bangles of lac/ shellac” |

(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be
substituted, namely: -

(b) The phrase “registered brand name” means, -

(A) a brand registered as on or after the 15th May, 2017 under the Trade Marks Act, 1999
irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May, 2017 under the Copyright Act, 1957(14
of 1957);

(C) a brand registered as on or after the 15th May, 2017 under any law for the time being
in force in any other country.”.

2. This notification shall be deemed to have come into force on and with effect from the
15th day of November, 2017.

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

1389/12-2017/Pb. Govt. Press, S.A.S. Nagar