

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 30th June, 2017

No. S.O.29/P.A.5/2017/S.54/2017.- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 notify the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilized input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies).

TABLE

Sr. No.	Tariff item, heading, sub-heading or Chapter	Description of Goods
(1)	(2)	(3)
6.	5007	Woven fabrics of silk or of silk waste
7.	5111 to 5113	Woven fabrics of wool or of animal hair
8.	5208 to 5212	Woven fabrics of cotton
9.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
10.	5407, 5408	Woven fabrics of manmade textile materials
11.	5512 to 5516	Woven fabrics of manmade staple fibres
12.	60	Knitted or crocheted fabrics [All goods]
13.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
14.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof

15.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
16.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
17.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
18.	8606	Railway or tramway goods vans and wagons, not self-propelled
19.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
20.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

Explanation. –

- (1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force on and with effect from the 1st day of July, 2017.

A. VENU PRASAD,
Financial Commissioner Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.