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PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 13th July, 2017

No. S.O.38/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 amendment 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, namely:-

AMENDMENT

In the said notification,-

- (i) in Schedule I @ 2.5%,-
- (a) against serial number 180, under column (2), for the figure "30", the figure and words "30 or any Chapter" shall be substituted;
- (b) after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

“182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”;

(ii) in Schedule II @ 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted;

(iii) in Schedule III @ 9%,-

(a) against serial number 42, under column (3), the words "other than those" shall be omitted; and

(b) against serial number 411, under column (3), the words and signs "goggles and the like, corrective, protective or other" shall be omitted.

This notification shall be deemed to have come into force on and with effect from the 1st day of July, 2017.

ANURAG AGARWAL,
Financial Commissioner Taxation,
Government of Punjab,
Department of Excise and Taxation.