PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 18th September, 2018

No. S.O.134/P.A.5/2017/S.11/(Amd.)/2018.- 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 being satisfied that it is necessary in the public interest so to do, 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.37/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, -

- (i) in the Table, -
 - (a) against serial number 4, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;
 - (b) against serial number 5, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;
 - (c) after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9D	Chapter 99	Services by an old age home run by Central	Nil	Nil";
		Government, State Government or by an		
		entity registered under section 12AA of		
		the Income-tax Act, 1961 (43 of 1961) to		
		its residents (aged 60 years or more) against		
		consideration upto twenty-five thousand		
		rupees per month per member, provided		
		that the consideration charged is inclusive of		
		charges for boarding, lodging and		
		maintenance.		

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(d) after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"10A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil";

- (e) against serial number 14, in the entry in column (3), for the words "declared tariff", the words "value of supply" shall be substituted;
- (f) against serial number 19A, in the entry in column (5), for the figures "2018", the figures "2019" shall be substituted;
- (g) against serial number 19B, in the entry in column (5), for the figures "2018", the figures "2019" shall be substituted;
- (h) after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil";

(i) after serial number 31 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"31A	Heading	Services by Coal Mines Provident Fund	Nil	Nil
	9971	Organisation to persons governed by the		
	or	Coal Mines Provident Fund and		
	Heading	Miscellaneous Provisions Act, 1948		
	9991	(46 of 1948).		
31B	Heading	Services by National Pension System	Nil	Nil";
	9971	(NPS) Trust to its members against		
	or	consideration in the form of administrative		
	Heading	fee.		
	9991			

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"34A Heading Services supplied by Central Government, Nil Nil 9971 State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions. (k) against serial number 36A, in the entry in column (3), after figures "36 word and figures "or 40" shall be inserted; (l) after serial number 47 and the entries relating thereto, the following number and entries shall be inserted, namely: - (l) (2) (3) (4) (5) "47A Heading Services by way of licensing, registration Nil Nil 9983 or and analysis or testing of food samples Heading supplied by the Food Safety and Standards 9991 Authority of India (FSSAI) to Food Business Operators. (m) after serial number 55 and the entries relating thereto, the following number and entries shall be inserted, namely: - (1) (2) (3) (4) (5) "55A Heading Services by way of artificial Nil Nil 9986 insemination of livestock (other than horses). (n) after serial number 65A and the entries relating thereto, the following number and entries shall be inserted, namely: - (1) (2) (3) (4) (5) "65B Heading Services supplied by a State Nil Provided that at the 9991 or Government to Excess of the contract perion any other Royalty Collection Contractor ERCC shall submit the right to collect royalty on Government and ce			(ASVN 4, 19	940 SAKA)				
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	"65B	9991 or any other	Government to Ex Royalty Collection (ERCC) by way of the right to collect behalf of the State C	cess Contractor f assigning royalty on Government	Nil	Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax		

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the mining lease holders. Explanation.-"mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under subsection (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.

deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.";

(o) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1) (2) (3) (4) (5)

"77A Heading Services provided by an unincorporated Nil Nil";
9995 body or a non-profit entity registered under any law for the time being in

force, engaged in,-

- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or
 (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.
- (ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely:-
 - "(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.".
 - 2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

M.P. SINGH,

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