

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 5th September, 2012

**No. G.S.R.45/P.A.8/2005/S.70/Amd.(44)/2012.-** In exercise of the powers conferred by sub-section (1) of section 70 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules further to amend the Punjab Value Added Tax Rules, 2005, namely:-

**RULES**

1. (1) These rules may be called the Punjab Value Added Tax (Third Amendment) Rules, 2012.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

2. In the Punjab Value Added Tax Rules, 2005, after rule 40, the following rule shall be inserted namely:-

“40-A. Annual processing fee.- Every taxable person shall pay annual processing fee of rupees eight hundred in the month of October every year and proof of the payment thereof shall be attached alongwith the quarterly return.”.

**D.P. REDDY,**

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

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION  
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**NOTIFICATION**

The 5th September, 2012

**No. S.O.71/P.A.8/2005/S.8/2012.** -Whereas the State Government is satisfied that the circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule-A appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

1 In the said Schedule, for serial No. 43 and entry relating thereto, the following shall be substituted, namely:-

“43. Sales made to Canteen Stores Department subject to furnishing, of a certificate duly signed and stamped by the officer authorized to make purchase certifying that the goods purchased are meant for sale to serving military personal and ex-serviceman directly or through unit run Canteens.”.

**D.P. REDDY,**

Financial Commissioner Taxation and  
Secretary to Government of Punjab,  
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**NOTIFICATION**

The 5th September, 2012

**No. S.O.73/P.A.8/2005/S.8/2012.** -Whereas the State Government is satisfied that the circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule -B appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the said Schedule, for serial No. 100-A and entry relating thereto, the following shall be substituted, namely:-

“100-A. Sales made by Canteen Stores Department to serving military personal and ex-servicemen directly or through unit run Canteens.”.

**D.P. REDDY,**

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

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**NOTIFICATION**

The 5th September, 2012

**NO. S.O.72/P.A.8/2005/S.8/2012.**- Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule-B appended to the said Act, with immediate effect by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

“In the said Schedule-B,

(i) for serial number 72 and entry relating thereto, the following shall be substituted, namely:-

“72, Shoes including moulded plastic footwear, hawai chappals and straps thereof, Plastic footwear or Hand crafted footwear the price whereof does not exceed rupees 250/-.” ;

(ii) Serial No. 84 and the entries relating thereto shall be omitted; and

(iii) Serial No. 139 and the entries relating thereto shall be omitted.

**D.P. REDDY,**

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

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**NOTIFICATION**

The 5th September, 2012

**No. S.O.74/P.A.8/2005/S.8-A/2012.**-Whereas the Governor of Punjab is satisfied that it is expedient so to do in the public interest;

Now, therefore, in exercise of the powers conferred by section 8-A of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 28/P.A.8/ 2005/S.8/2008, dated the 16th April, 2008, namely:-

**AMENDMENT**

In the said notification, for the Table, the following shall be substituted namely:-

**"TABLE**

Sr. No.	Capacity of kiln	Category	Lump sum tax payable in lieu of tax
1.	Brick-kiln of capacity of more than 33 number of Ghori	+A	Rs. 4,48,000/- plus Rs. 15,600/- per additional Ghori above 33 Ghori
2.	Brick-kiln of capacity of 28 to 33 number of Ghori	A	Rs. 4,48,000/-
3.	Brick-kiln of capacity of 22 to 27 number of Ghori	B	Rs. 3,50,000/-
4.	Brick-kiln of capacity of below 22 number of Ghori	C	Rs. 2,80,000/-
5.	Brick-kiln not fired during the year ending 31st March in which stock in and outside the kiln as on 1st April last does not exceed five lakhs bricks of all categories.	D	Rs. 70,000/-

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Note:- If a kiln is designed to be fired at two places, the rate of lump sum tax payable by the owner of such kiln shall be double of the aforesaid rates.”

**D.P. REDDY,**  
Financial Commissioner Taxation and  
Secretary to Government of Punjab,  
Department of Excise and Taxation.

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(BHDR 14, 1934 SAKA)

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**DEPARTMENT OF EXCISE AND TAXATION  
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**NOTIFICATION**

The 5th September, 2012

**No. S.O.75/P.A.4/2009/S.4/2012.**-In exercise of the powers conferred by section 4 of the Punjab Tax on Luxuries Act, 2009 (Punjab Act No. 4 of 2009), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.85/P.O.4/2008/S.4/2008 dated the 28th November, 2008, namely :-

**AMENDMENT**

In the said notification, for the words "four per cent", the words "eight percent" shall be substituted.

**D.P. REDDY,**  
Financial Commissioner Taxation and  
Secretary to Government of Punjab,  
Department of Excise and Taxation.

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