

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 4th October, 2013

No. S.O.90/P.A.8/2005/S.6/2013.-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 (7) of section 6 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 charge the tax in advance, payable by a taxable person, on the import of certain goods specified in column 2 of the Table given below, at such rates as specified against each such good in column 3 of the said Table, dispensing with the condition of previous notice, with immediate effect, in the following manner, namely:-

TABLE

Serial No.	Name of goods	Rate of tax in percentage
1	2	3
✓ 1.	All kinds of Cement	13.0
✓ 2.	All kinds of Oil Cakes, De-oiled Cakes (except Soya).	5.5
✓ 3.	All kinds of Tiles (except Ashphaltic Roofing Earthen Tiles)	13.0
✓ 4.	All other types of yarns (excluding raw cotton, ginned cotton, shoddy and worsted yarn), partially oriented yarn, fibre, polyester top, polyester chips including waste	5.5
✓ 5.	All types of Plywood, Board (other than Paper Board) and Sunmica	13.0

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1	2	3
✓ 6.	All types of pulses	1.5
✓ 7.	Bitumen	5.5
✓ 8.	Coal and Coke	4.5'
9.	Copper in all its shapes and forms including copper scrap	5.5
✓ 10.	Cotton yarn	4.5
✓ 11.	Diesel Generation Sets (D.G. Sets)	13.0
✓ 12.	Diesel of all kinds and Heavy Petroleum Stocks	8.75
✓ 13.	Electric Motors	13.0
✓ 14.	Furnace Oil	4.5
✓ 15.	Girders (Joists), Angle, Channel, Thermo-mechanically-Treated Bar (TMT Bar) and Tor Steel	4.5
16.	Iron and Steel (including its scrap) and Iron and Steel goods, which are mentioned in clause (iv) of section 14 of the CST Act, 1956, except the following goods, namely: (i) Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths); (ii) Steel structural (joints, tees, sheet piling sections, Z sections or any other rolled section); (iii) Sheets, hoops, strips and skelp, both black and galvanized, hot and cold rolled, plain and corrugated, in all quantities, in straight lengths and in coil form, as rolled and in riveted conditions; (iv) Plates both plain and chequered in all qualities; (v) Steel Slabs and Blooms; (vi) Steel tubes, both welded and seamless of all diameters and lengths including tube fittings; and (vii) Wheels, tyres, axles and wheel sets	4.5
17.	Lubricants including Transformer Oil and all types of Processing Oils and Fluids	13.0

1	2	3
18.	Marble including Granite, Kota Stone, Red Sand Stone, Chips and Crazy	13.0
19.	Milk, to be used for manufacturing of taxable goods	5.5
20.	Paddy	5
21.	Plastic Granules, Plastic Powder and Master Batches	8.5
22.	Reinforced Concrete Cement Pipes and Seamless Welded Pipes	5.5
23.	Rice	5
24.	Steel fabricated material and poles of Reinforced Cement Concrete (RCC) and Steel	13.0
25.	Sulphuric Acid, Hydrochloric Acid, Nitric Acid, Caustic Soda, Ethyl Acetate and Acetic Anhydride	5.5
26.	Transformers and its accessories and Aluminium-cum-Steel-Reinforced	5.5
27.	Vanaspati and other Edible Oils (Refined or un-refined) excluding Crude Palm Oil	5.5
28.	Veneer	5.5
29.	Wheat	5
30.	Wheat Flour, Maida and Suzi (All the branded items)	5.5

MANNER OF CALCULATING TAX

The taxable person,-

- (1) who imports the said goods into the State, shall pay the said tax, on the presumption that such goods are meant for the purposes of sale or for use in manufacture or processing of goods meant for sale unless, it is proved otherwise by such taxable person. It is further presumed unless, it is proved otherwise by such taxable person, that such goods or any product manufactured therefrom, shall not be sold below the price at which such goods have been purchased and imported in the State.

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- (2) who intends to dispose of such goods, in any of the following manner, namely:-
- (a) in manufacturing of any tax-free good as given under section 16 of the Act; or
 - (b) by sending them outside the State, other than by way of sale in the course of Inter-State trade or commerce or in the course of export out of India; or
 - (c) in manufacturing or in packing of taxable goods sent outside the State, other than by way of sale in the course of Inter-State trade or commerce or in the course of export out of India; or
 - (d) by making zero rated sales as given under section 17 of the Act, of such goods, or of the goods manufactured therefrom, he may make an application, to the Designated Officer, who, if after verifying all aspects of the case, arrives at a decision that the payment of the aforesaid tax, would result in refund, may exempt such taxable person from the payment of the said tax or reduce the rate of advance tax, with the approval of the Deputy Excise and Taxation Commissioner, In-charge of the concerned Division, by passing a speaking order, in this regard.

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

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- (2) who intends to dispose of such goods, in any of the following manner, namely:-
- (a) in manufacturing of any tax-free good as given under section 16 of the Act; or
 - (b) by sending them outside the State, other than by way of sale in the course of Inter-State trade or commerce or in the course of export out of India; or
 - (c) in manufacturing or in packing of taxable goods sent outside the State, other than by way of sale in the course of Inter-State trade or commerce or in the course of export out of India; or
 - (d) by making zero rated sales as given under section 17 of the Act, of such goods, or of the goods manufactured therefrom, he may make an application, to the Designated Officer, who, if after verifying all aspects of the case, arrives at a decision that the payment of the aforesaid tax, would result in refund, may exempt such taxable person from the payment of the said tax or reduce the rate of advance tax, with the approval of the Deputy Excise and Taxation Commissioner, In-charge of the concerned Division, by passing a speaking order, in this regard.

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
(EXCISE AND TAXATION II BRANCH)**

NOTIFICATION

The 25th January, 2014

No. S.O. 8/P.A. 8/2005/S.6/2014.- Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest, by dispensing with the condition of previous notice;

In exercise of the powers conferred by sub-section (7) of section 6 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) as amended on 15th November, 2013 by the Punjab Value Added Tax (Second Amendment) Act, 2013 (Punjab Act No. 38 of 2013) and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in the Notification No. S.O.90/P.A.8/2005/S.6/2013, dated 04.10.2013, issued by the Government of Punjab, Department of Excise and Taxation, with effect from the first day of February, 2014, namely:-

AMENDMENT

1. In the aforesaid notification, in the Table, for serial No. 16 and entries relating thereto in the following shall be substituted, namely:-

- “16. (i) Iron and Steel (Including its Scrap) and Iron and Steel Goods, which are mentioned in clause (IV) of Section 14 of the CST Act, 1956, except wheels, tyres, axles, wheel sets and Non- Cenvat paid scrap, 2.5%
(ii) Non-Cenvat paid Iron and Steel Scrap. 1%”.

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
(EXCISE AND TAXATION II BRANCH)

NOTIFICATION

The 25th January, 2014

No. S.O. 9/P.A. 8/2005/S.8/2014.- 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 'E', appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

AMENDMENT

1. In said Schedule 'E', after Serial No. 20 and the entries relating thereto, the following entries, shall be added, namely:-

"21 Iron and Steel goods as enumerated in clause-IV	2.5 %
of section-14 of Central Sales Tax Act, 1956	
except Non-Cenvat paid Iron and Steel Scrap.	
22 Non-Cenvat paid Iron and Steel Scrap	1%"

D.P.REDDY,

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 7th March, 2014

No. S.O.20/P.A.8/2005/S.6/Amd.(1)/2014.-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 (7) of section 6 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 the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 90/P.A.8/2005/S.6/2013 dated the 04th October, 2013, namely:-

AMENDMENT

In the said notification, in the Table, after serial Number 30, and entry relating thereto, the following shall be added, namely:-

31.	Plastic Fabric and Bags	5.5%
32.	Paper Board	5.5%
33.	Brass	5.5%
34.	Nickel	5.5%
35.	Timber	5.5%

D.P. REDDY,

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

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PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 31st March, 2016

No. S.O. 36/P.A.8/2005/S.6/2016.-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 (7) of section 6 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 the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.90/P.A.8/2005/S.6/2013 dated the 4th October, 2013, with effect from 1st day of April, 2016, namely:-

AMENDMENT

In the said notification, -

(i) for serial number 4, the following shall be substituted, namely:-

"4. All types of yarn (including 3.3
cotton yarn), their waste and
sewing thread."; and

(ii) for serial number 10, the following shall be substituted, namely:-

"10. 100% polyester filament yarn, polyester 5.5
top, polyester chips, polyester staple
fiber and its waste, acrylic fiber."

D.P. REDDY,

Additional Chief Secretary (Taxation)
Government of Punjab,
Department of Excise and Taxation.

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PART III**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 6th June, 2016

No. S.O.46/P.A.8/2005/S.6/2016.- 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 (7) of section 6 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 the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.90/P.A.8/2005/S.6/2013, dated 4th October, 2013, on and with effect from the 1st day of April, 2016, namely:-

AMENDMENT

In the said Notification, in serial No. 4, in the existing entry given under column 'Name of goods', for the bracket and words "(Including cotton yarn)", the brackets and words "including cotton yarn (excluding shoddy yarn)" shall be substituted.

D.P. REDDY,

Additional Chief Secretary (Taxation)

Government of Punjab,

Department of Excise and Taxation.