

**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION II BRANCH)**

**NOTIFICATION**

The 25th January, 2014

No. S.O. 10/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 'B' and Schedule 'E', appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

1. In the Schedule 'B', - (i) in entry at Sr. No. 162, after the word "Wheat", the words and bracket (not to be used for processing purpose) shall be inserted.  
(ii) Sr. No. 71 and entry relating thereto shall be omitted.
2. In the Schedule 'E', after Serial No. 22, the following entries shall be added, namely:-

"23 Milk, when purchased for manufacture of taxable goods	3%
24 Wheat, when purchased for processing"	3%

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