

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

**NOTIFICATION**

**The 22<sup>nd</sup> December, 2006**

No. S.O. 61/P.A. 8/2005/S.8/2006- 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 amendments in Schedule 'A', appended to the said Act by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the said Schedule

- (i) for serial No. 59 and the entries relating thereto, the following serial No, shall be substituted, namely :-  
“59. Blankets, other than referred to in entry No. 5 of Schedule ‘B’ and shawls”;
- (ii) for serial No. 62 and the entries relating thereto, the following serial No, shall be substituted, namely :-  
“62. Gold and gold plated nose pins” ; and
- (iii) after serial No. 66 and the entries relating thereto, the following serial Nos, shall be added, namely :-  
“67. Incense sticks commonly known as agarbatti, dhupkati or dhupbati ;  
68. Sales of raw materials and consumables made to the management of Takaht Sri Kesgarh Sahib, Anandpur Sahib, District Ropar and Takaht Sri Damdama Sahib (including Gurudwara Sri Masatuana Sahib), Talwandi Sabo, District Bathinda and Sri Devi Talab Mandir, Jalandhar against a certificate duly filled and signed by the competent authority.”.

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