

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

**Notification**

**The September, 2011**

No. S.O. /P.A. 8/2005/S.8/2011- 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 Schedules 'A', 'B', and 'E', appended to the said Act, with immediate effect by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

**1. In the said Schedule 'A', -**

- (a) Serial No. 66 and entries relating thereto shall be omitted; and
- (b) For serial No. 78 and the entries relating thereto, the following shall be substituted namely:-

**"78, Nakku and Kinki".**

**2. In the said schedule 'B', serial No. 160 and entries relating thereto shall be omitted.**

**3. In the said schedule 'E', after serial No.9, and the entries relating thereto the following shall be added, namely:-**

"10 (a) Pre-owned cars having engine Capacity not exceeding 1000cc.	Rs.3000/-	per car on the first sale, by a dealer liable to pay tax under this Act.
(b) Pre-owned cars having engine Capacity exceeding 1000cc.	Rs.5000/-	per car on the first sale, by a dealer liable to pay tax under this Act."

**KARAN BIR SINGH SIDHU**  
**Financial Commissioner, Taxation and**  
**Secretary to Government of Punjab,**  
**Department of Excise and Taxation.**