

[Extract from the Punjab Govt. Gaz. (Extra), dated the 19th January, 2016]

**ਪੰਜਾਬ ਸਰਕਾਰ**

ਆਬਕਾਰੀ ਤੇ ਕਰ ਵਿਭਾਗ  
(ਆਬਕਾਰੀ ਤੇ ਕਰ-2 ਸ਼ਾਖਾ)

**ਨੋਟੀਫਿਕੇਸ਼ਨ**

ਮਿਤੀ 7 ਜਨਵਰੀ, 2016

**ਨੰ: 2/66/2015ਅਕ.2(7)/403.**-ਪੰਜਾਬ ਦੇ ਰਾਜਪਾਲ ਪ੍ਰਸੰਨਤਾ ਪੂਰਵਕ ਪੰਜਾਬ ਰਾਜ ਵਿੱਚ ਪੈਟਰੋਲ ਉਤੇ ਵੈਟ/ਆਈ.ਡੀ.ਸੈਸ ਦੀ ਦਰ ਸੋਧਣ ਲਈ ਉਪ ਮੁੱਖ ਮੰਤਰੀ, ਪੰਜਾਬ ਅਤੇ ਵਿੱਤ ਮੰਤਰੀ, ਪੰਜਾਬ ਦੀ ਕਮੇਟੀ ਗਠਨ ਕਰਨ ਦੀ ਪ੍ਰਵਾਨਗੀ ਦਿੰਦੇ ਹਨ।

2. ਇਸ ਕਮੇਟੀ ਨੂੰ ਪੰਜਾਬ ਰਾਜ ਵਿੱਚ ਪੈਟਰੋਲ ਉਤੇ ਵੈਟ/ਆਈ.ਡੀ.ਸੈਸ ਦੀ ਦਰ ਸੋਧਣ ਦੇ ਅਧਿਕਾਰ ਦਿੱਤੇ ਜਾਂਦੇ ਹਨ।

ਚੰਡੀਗੜ੍ਹ

ਮਿਤੀ 6 ਜਨਵਰੀ, 2016

**ਅਨੁਰਾਗ ਅਗਰਵਾਲ**

ਵਿੱਤੀ ਕਮਿਸ਼ਨਰ ਕਰ, ਅਤੇ ਸਕੱਤਰ,  
ਪੰਜਾਬ ਸਰਕਾਰ, ਆਬਕਾਰੀ ਤੇ ਕਰ ਵਿਭਾਗ।

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**NOTIFICATION**

The 10th February, 2016

No.G.S.R.12/P.A.8/2005/S.70/Amd.(57)/2016.- 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 (First Amendment) Rules, 2016.

(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 (hereinafter referred to as the said rules), in rule 52, in sub-rule (9), after clause (c), the following clause shall be inserted, namely: -

“(d) A Gau-shala listed in the Schedule 'G', shall be allowed to get refund of tax in the following manner, namely:-

(i) a Gau-shala, shall be allowed refund of tax up to rupees three lac every year on all purchases meant for such Gau-shala; and

(ii) a new Gau-shala, shall be allowed refund of tax up to rupees five lac on the purchases made for, construction material and other goods meant for such Gau-shala only for the first year;

Provided that after a period of one year such new Gau-shala, shall be treated as an old Gau-shala and it shall be given the same benefit as is permissible to a Gau-shala under sub-clause (i).”

3. In the said rules, in Form VAT 29-A, -

(i) for the figure, sign and words "1. Name of the Organization", the figure, sign and words "1. Name of the person or organization" shall be substituted; and

(ii) for the words "Certificate: Certified that the goods purchased under the above invoices are for use in the official function of the organization", the following shall be substituted, namely: -

"Certificate: -

1. Certified that the goods purchased under the above invoices are for use in the official function of the person or organization; or
2. Certified that the goods purchased under the above invoices are for use in the ----- Gau-shala; and  
(Pl. tick, whichever, is applicable.)"

**D.P. REDDY,**  
Additional Chief 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 10th February 2016

**No. S.O.7/P.A.8/2005/S.8/2016.**-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 (3) of section 8 of the Punjab Value Added Tax Act, 2005 and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule 'G' appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the Schedule, after serial No. 2, the following shall be added, namely:-

"3. The Gaushala registered with the Punjab Gau-Sewa Commission."

**D.P. REDDY,**  
Additional Chief 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 10th February 2016

No. S.O.7/P.A.8/2005/S.8/2016.-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 (3) of section 8 of the Punjab Value Added Tax Act, 2005 and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule 'G' appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the Schedule, after serial No. 2, the following shall be added, namely:-

"3. The Gaushala registered with the Punjab Gau-Sewa Commission."

**D.P. REDDY,**  
Additional Chief 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 11th February, 2016

**No. S.O.9/P.A.8/2005/S.8/2016.**-Whereas the State Government, is satisfied that circumstances exist which render it necessary to take immediately 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 the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.2/P.A.8/2005/S.8/2015, dated the 16th January, 2015, namely.

**AMENDMENT**

In the said notification for the figures and sign "2014-15", the figures and sign "2015-16" shall be substituted.

**D.P. REDDY,**

Additional Chief 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 20th February, 2016

**No. S.O.12/P.A.8/2005/S.70/2016.**-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 (Amendment) Rules, 2016.
- (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, in rule 36, in sub-rule (1), the third proviso shall be omitted.

**D.P. REDDY,**  
Additional Chief Secretary Taxation  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**NOTIFICATION**

The 20th February, 2016

**No. S.O.13/P.A.8/2005/S.3/2016.-** In supersession of the Government of Punjab Department of Excise and Taxation, Notification No. S.O.14/P.A.5/2005/S.3/2005, dated the 31st March, 2005, No. S.O 10/P.A.8/2005/S.3/2007, dated the 27th February, 2007, S.O.33/P.A.8/2005/S.3/2007, dated the 20th August, 2007, S.O. 41/P.A.8/2005/S.2 and 3/2011, dated the 16th May, 2011, S.O 113/P.A.8/2005/S.3/2011, dated the 22nd December, 2011, S.O. 91/P.A.8/2005/S.3/2012, dated the 31st October, 2012 and S.O.4/P.A.8/2005/Ss.2 and 3/2014, dated the 3rd January, 2014, and in exercise of the powers conferred by sub-sections (1) and (2) of section 3 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 appoint the following officers as specified in column 2 of the Table given below to assist the Commissioner and is further pleased to confer upon them the powers, to be exercised by them as specified under column 3, within the area of jurisdiction so specified against each such officer in column 4 of the said Table, namely :-

**TABLE**

<b>Serial No.</b>	<b>Designation of the officer</b>	<b>Extent of the powers conferred upon him</b>	<b>Area of jurisdiction</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	Additional Excise and Taxation Commissioner.	To act as Designated officer under sections 32, 53, 56, 60, 61 and 65 of the said Act.	Whole of the State of Punjab.
2	Joint Excise and Taxation Commissioner.	To act as Designated officer under Sections 32, 46, 47, 49, 53, 56, 60, 61, 65, 66 and 74 of the said Act.	Whole of the State of Punjab.
3	Deputy Excise and Taxation Commissioner	To act as Designated officer under sections 28, 39, 46, 47 and 66 of the said Act.	The Division in which posted.

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4	Deputy Excise and Taxation Commissioner (Appeals)	To be the Appellate Authority under section 62 of the Act.	Whole of the State of Punjab.
5	Joint Director (Enforcement)-cum-Deputy Excise and Taxation Commissioner (Intelligence)	To act as a Designated officer under sections 39, 46, 47, 66 and 74 of the said Act.	Whole of the State of Punjab.
6	Assistant Excise and Taxation commissioner (who are acting as Senior Auditors)	To act as a Designated Officer under sections 11, 13, 14, 26, 27, 28, 29, 30, 31, 32, 38, 39, 40, 42, 46, 47, 48, 49, 51, 53, 54, 56, 60, 61, 65, 66, 74, 77, 83 and 87 of the Act.	The Division in which posted.
7	Assistant Excise and Taxation Commissioner	To act as a Designated Officer under sections 11, 13, 14, 18, 26, 27, 28, 29, 30, 31, 32, 36, 38, 39, 40, 42, 46, 47, 48, 49, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 65, 66, 74, 77, 83, and 87 of the Act.	To District in which posted.
8	Assistant Excise and Taxation Commissioner (Mobile Wing)	To act as a Designated Officer under sections 29, 30, 32, 39, 40, 42, 46, 47, 49, 51, 52, 53, 54, 56, 57, 58, 60, 61, 66, 74 and 87 of the Act.	As specified by the Commissioner
9	Assistant Excise and Taxation Commissioner posted in Head Office.	To act as a Designated Officer under sections 11, 13, 14, 26, 27, 28, 29, 30, 31, 38, 39, 40, 42, 46, 47, 48, 49, 51, 54, 55, 56, 57, 58, 59, 60, 61, 65, 66, 74, 77, 83 and 87 of the Act.	Throughout the State.

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10	Excise and Taxation Officer	To act as a Designated Officer under sections 11, 13, 14, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 36, 38, 39, 40, 42, 46, 47, 48, 49, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 66, 74, 76, 77, 83 and 87 of the Act.	The District in which posted.
11	Excise and Taxation Officer (Mobile Wing)	To act as Designated Officer under sections 29, 30, 32, 39, 40, 42, 46, 47, 49, 51, 52, 53, 54, 56, 57, 58, 60, 61, 66, 74 and 87 of the Act.	As specified by the Commissioner.

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**D.P.REDDY,**  
Additional Chief Secretary Taxation.  
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 20th February, 2016

**No. S.O.12/P.A.8/2005/S.70/2016.**-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 (Amendment) Rules, 2016.
- (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, in rule 36, in sub-rule (1), the third proviso shall be omitted.

**D.P. REDDY,**

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

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION - I-BRANCH)**

**NOTIFICATION**  
The 17th March, 2016

No. S.O.23/P.A.8/2005/S.3/2016.- In supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 11/P.A.8/2005/S.3/2013, dated 31st January, 2013 and in exercise of the powers conferred by sub-section (1) of section 3 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 appoint Shri Rajat Agarwal, I.A.S., as Commissioner for the purposes of the said Act, on and with effect from the date he assumed the charge as such.

**D.P. REDDY,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**(EXCISE AND TAXATION-I-BRANCH)**

**NOTIFICATION**

The 17th March, 2016.

**No.S.O.24/P.A.1/1914/S.9/2016.**- In supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.12/P.A.1/1914/S.9/2013 dated the 31st January, 2013 and S.O.No. 135/P.A.1/1914/S.9/2014 dated the 28th March 2014, and in exercise of the powers conferred by section 9 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint Shri Rajat Agarwal, I.A.S. to be the Excise Commissioner on and with effect from the date he assumed the charge as such and is further pleased to,-

- (i) vest in him all the powers of the Financial Commissioner under the Act except the powers under sub-section(4) of section 15 of the aforesaid Act; and
- (ii) to hear appeals against the orders passed by the Excise Officer for grant or renewal of L-1 license under the Punjab Excise Powers and Appeal orders 1956.

**D.P.REDDY,**  
Additional Chief 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 18th March, 2016

**No. S.O.29/P.A.8/2005/S.8/2016.**-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 (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' and Schedule 'B' appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

1. In Schedule 'A', after the existing serial No. 88, the following serial number shall be inserted, namely:-  
" 89. Unbranded honey, sale of capital goods, boxes, containers for packing of unbranded honey and beeswax used in beekeeping for production of honey.";
2. In Schedule 'B',
  - (i) serial number 48 and the entry relating thereto, shall be omitted; and
  - (ii) in the 'List of Industrial inputs and Packing Material' given at the end, in serial number 4, in the entry given under column 3, the word and sign "beeswax", shall be omitted.

**D.P. REDDY,**  
Additional Chief 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 31st March, 2016

**No. G.S.R.28/P.A.8/2005/S.70/Amd.(58)/2016.**-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 (Second Amendment) Rules, 2016.  
(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, in rule 3, in sub-rule (1), for the words and sign "managing the business.", the words "managing the business:" shall be substituted and thereafter, the following proviso shall be inserted, namely:-

"Provided that the Punjab Bureau of Investment Promotion, on receipt an application from a person for registration under the aforesaid sections, shall immediately issue a provisional registration number to such person and shall send his application to the concerned designated officer, for further enquiry. The designated officer concerned after making necessary enquiry, if satisfied, shall issue the registration certificate on priority and send the same to the aforesaid Bureau, for handing over the registration certificate and permanent Tax Identification Number (TIN), to the said person within a period seven days from the date of his making the application."

**D.P. REDDY,**

Additional Chief Secretary (Taxation)  
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 31st March, 2016

**No. S.O. 37/P.A.8/2005/S.8/2016.-** 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 (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 Schedules 'A', 'B' and 'E' respectively, appended to the said Act, with effect from 1st day of April, 2016, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

- (1) in Schedule 'A', for serial number 4, the following shall be substituted, namely:-

"4. All types of feed (including supplements, grass, hay and straw), for aquatic fish, pig, poultry and cattle"
- (2) in Schedule 'B', -
  - (i) serial number 94 and entries relating thereto, shall be deemed to have been omitted on and with effect from 1st day of October, 2013;
  - (ii) for serial number 134 the following shall be substituted, namely:-

"134. 100% polyester filament yarn, polyester top, polyester chips, polyester staple fiber and its waste, acrylic fiber"; and
  - (iii) in serial number 145, the words and sign "Stone bajri," shall be omitted; and
- (3) in Schedule 'E', after serial number 29, the following shall be inserted, namely:-

"30. Stone bajri and sand when carried in, -

  - (i) tractor trolley; Rs.4,000/- per trip

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- |  |                      |
|--|----------------------|
| (ii) ordinary truck having capacity up to 9 metric ton; and                        | Rs.7,000/- per trip  |
| (iii) any other vehicle bigger than vehicles mentioned in item (i) and (ii) above. | Rs.10,000/- per trip |
| 31. All types yarn (including cotton yarn), their waste and sewing thread          | 3.3%. "              |

**D.P. REDDY,**  
Additional Chief Secretary (Taxation)  
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 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 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 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.

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 2nd April, 2016

**No. S.O.39/P.A.8/2005/S.8/2016.**-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 (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 Schedules 'B' and 'E' respectively, appended to the said Act, with effect from 1st day of April, 2016, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

- (1) in Schedule 'B', in serial number 145, for the words and sign "Crusher sand and Stone dust", the words and sign "Crusher sand, Stone dust and Stone bajri," shall be substituted; and
- (2) in Schedule 'E', in serial number 30, for the words and sign "Stone bajri and sand when carried in", the words and sign "Stone bajri and sand when sent outside the State through," shall be substituted.

**D.P. REDDY,**

Additional Chief Secretary (Taxation)  
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 12th April, 2016

**No. G.S.R.35/P.A.8/2005/S.70/Amd.(59)/2016.**-In exercise of the powers conferred by the 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:-

1. (1) These rules may be called the Punjab Value Added Tax (Third Amendment) Rules, 2016.

(2) They shall be deemed to have come into force on and with effect from the first day of October, 2014.

2. In the Punjab Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 37, after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1-A) Any amount payable by the dealers and manufactures of cigarettes and cigars in respect of tax, excluding additional tax under section 8-B of the Act, shall be paid into the Government Treasury in Form VAT-2 A. One third of tax payable shall be credited to the Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund."

3. In the said rules, in the Form VAT-2A, in item 7, for sub-items "(d1) and (d2)" the following shall be substituted namely:-

(d1) Two third of 7 (d) 0040-00-111-10

(d2) One third of 7 (d) (to be credited to the Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund) 0040-00-111-12".

**D.P. REDDY,**  
Additional Chief Secretary (Taxation)  
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 29th August, 2016

**No. S.O.63/P.A.8/2005/S.8/2016.-** 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 the provisions of 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 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 Schedule 'A', after Serial No. 89 and entries relating thereto, the following serial number shall be inserted, namely:-  
"90. Haldi."
2. In Schedule 'B', after Serial No. 174 and the entries relating thereto, the following serial number shall be inserted, namely:-  
"175. Battery powered e-motor cycle, e-scooter and e-rickshaw not exceeding 1500 watts."
3. In Schedule 'E', in Serial No. 15,-
  - (i) for item 19 and the entries relating thereto, the following item shall be substituted, namely:-  
"19. Spices of all varieties and forms including aniseed and dry chillies except haldi, Jeera, Ajwain, Kali Mirch and Dhania 6.25%"
  - (ii) after item No. 25 and entries relating thereto, the following item shall be inserted, namely:-  
"26. Jeera, Ajwain, Kali Mirch and Dhania 4%"

**D.P REDDY,**

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