

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

**Notification**

No. \_\_\_\_\_.- 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 insert the following Schedule after Schedule-C appended to the said Act with immediate effect by dispensing with the condition of previous notice, namely:-

**“SCHEDULE C-I  
(See section 8)**

**LIST OF GOODS TAXABLE @ 4 PERCENT**

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Declared goods as specified in section 14 of the Central Sales Tax Act, 1956, except those included in any other Schedule.”

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**SHIVINDER SINGH BRAR,  
Financial Commissioner Taxation and  
Secretary to Government of ,  
Department of Excise and Taxation.**

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

**Notification**

No. S.O. /P.A.8/2005/S.8/2010.- 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 'B', appended to the said Act with immediate effect by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the said Schedule,-

- (i) for the existing heading captioned as “LIST OF GOODS TAXABLE @ 4 PERCENT”, the following shall be substituted, namely:-  
“LIST OF GOODS TAXABLE @ 5 PERCENT”,
- (ii) for serial No. 27 and entries relating thereto, the following shall be substituted, namely :-

- “27. Cotton waste” ;
- (iii) serial No. 30 and entries relating thereto shall be omitted ;
- (iv) serial No. 79 and entries relating thereto shall be omitted ;
- (v) serial No. 80 and entries relating thereto shall be omitted ;
- (vi) for serial No. 82 and entries relating thereto, the following shall be substituted, namely :-  
“82. Pipes and pipe fittings of ductile pipes and Poly Venyl Chloride”; and
- (vii) for serial No. 134 and entries relating thereto, the following shall be substituted, namely :-  
“134. Yam of all types, including yam waste and sewing thread except cotton yam”.

**SHIVINDER SINGH BRAR,**  
**Financial Commissioner Taxation and**  
**Secretary to Government of Punjab,**  
**Department of Excise and Taxation.**

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**summary not part of notification**  
**following items has been deleted from schedule B means on this type of items ,4 %**  
**rate remain applicable**

30.	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 except those included in any other schedule.
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79.	Oil seeds
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80.	Paddy, rice, wheat and pulses
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**Following serial Number in schedule B has been amended**

27.	<del>Cotton and</del> cotton waste
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82.	<del>Pipes and pipes fittings of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC-</del> New entry is <p style="text-align: center;">Pipes and pipe fittings of ductile pipes and Poly Venyl Chloride”; and</p>
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134.	Yam of all types, including yam waste and sewing thread <b>Except cotton yarn(New word added)</b>
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