PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 22nd October, 2013

No. S.O.95/P.A.8/2005/S.8/2013.-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', 'B' and 'E', respectively, appended to the said Act, by dispensing with the condition of previous notice, namely:-

AMENDMENT

1. In Schedule 'A', after serial No. 85 and entries relating thereto, the following shall be added, namely:-

"86. Fluorine-18 (F-18) and Fluorodeoxyglucose (F-18 FDG) i.e. the chemicals used for the cancer detection in the human body.

2. In Schedule 'B', in serial No. 31, after the word "implant", the following shall be inserted, namely:-

"except Fluorine (F-18) and Fluorodeoxyglucose (F-18 FDG), i.e. the chemical used for the cancer detection in the human body.".

3. In Schedule 'E' for Serial No. 13 and the entries relating thereto, the following shall be substituted, namely:-

"13. Cigarette and Cigar 50 percent

Note: For the purposes of this item, no further tax shall be payable at any stage of value addition, if the tax is paid once, at the above rate.".

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

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