



PUNJAB GOVT. GAZ. (EXTRA), OCTOBER 04, 2013 1157
(ASVN 12, 1935 SAKA)

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 4th October, 2013

No. S.O.89/P.A.9/2000/S.3-A/2013.-In pursuance of the provisions of the proviso to section 3-A of the Punjab Tax on Entry of Goods into Local Areas Act, 2000 (Punjab Act No.9 of 2000), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to exempt the taxable persons registered under the Punjab Value Added Tax Act, 2005, from the payment of the tax levied by the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 83/P.A.9/2000/S.3-A/2012, dated the 18th September, 2012, with immediate effect.

D.P. REDDY,

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

334/10-2013/Pb. Govt. Press, S.A.S. Nagar

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GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 4th October, 2013

No. S.O.90/P.A.8/2005/S.6/2013.-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 (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 charge the tax in advance, payable by a taxable person, on the import of certain goods specified in column 2 of the Table given below, at such rates as specified against each such good in column 3 of the said Table, dispensing with the condition of previous notice, with immediate effect, in the following manner, namely:-

TABLE

Serial No.	Name of goods	Rate of tax in percentage
1	2	3
1.	All kinds of Cement	13.0
2.	All kinds of Oil Cakes, De-oiled Cakes (except Soya).	5.5
3.	All kinds of Tiles (except Ashphaltic Roofing Earthen Tiles)	13.0
4.	All other types of yarns (excluding raw cotton, ginned cotton, shoddy and worsted yarn), partially oriented yarn, fibre, polyester top, polyester chips including waste	5.5
5.	All types of Plywood, Board (other than Paper Board) and Sunmica	13.0

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1	2	3
6.	All types of pulses	1.5
7.	Bitumen	5.5
8.	Coal and Coke	4.5
9.	Copper in all its shapes and forms including copper scrap	5.5
10.	Cotton yarn	4.5
11.	Diesel Generation Sets (D.G. Sets)	13.0
12.	Diesel of all kinds and Heavy Petroleum Stocks	8.75
13.	Electric Motors	13.0
14.	Furnace Oil	4.5
15.	Girders (Joists), Angle, Channel, Thermo-mechanically-Treated Bar (TMT Bar) and Tor Steel	4.5
16.	Iron and Steel (including its scrap) and Iron and Steel goods, which are mentioned in clause (iv) of section 14 of the CST Act, 1956, except the following goods, namely: (i) Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths); (ii) Steel structural (joints, tees, sheet piling sections, Z sections or any other rolled section); (iii) Sheets, hoops, strips and skelp, both black and galvanized, hot and cold rolled, plain and corrugated, in all quantities, in straight lengths and in coil form, as rolled and in riveted conditions; (iv) Plates both plain and chequered in all qualities; (v) Steel Slabs and Blooms; (vi) Steel tubes, both welded and seamless of all diameters and lengths including tube fittings; and (vii) Wheels, tyres, axles and wheel sets	4.5
17.	Lubricants including Transformer Oil and all types of Processing Oils and Fluids	13.0

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1	2	3
18.	Marble including Granite, Kota Stone, Red Sand Stone, Chips and Crazy	13.0
19.	Milk, to be used for manufacturing of taxable goods	5.5
20.	Paddy	5
21.	Plastic Granules, Plastic Powder and Master Batches	8.5
22.	Reinforced Concrete Cement Pipes and Seamless Welded Pipes	5.5
23.	Rice	5
24.	Steel fabricated material and poles of Reinforced Cement Concrete (RCC) and Steel	13.0
25.	Sulphuric Acid, Hydrochloric Acid, Nitric Acid, Caustic Soda, Ethyl Acetate and Acetic Anhydride	5.5
26.	Transformers and its accessories and Aluminium-cum-Steel-Reinforced	5.5
27.	Vanaspati and other Edible Oils (Refined or un-refined) excluding Crude Palm Oil	5.5
28.	Veneer	5.5
29.	Wheat	5
30.	Wheat Flour, Maida and Suzi (All the branded items)	5.5

MANNER OF CALCULATING TAX

The taxable person,-

- (1) who imports the said goods into the State, shall pay the said tax, on the presumption that such goods are meant for the purposes of sale or for use in manufacture or processing of goods meant for sale unless, it is proved otherwise by such taxable person. It is further presumed unless, it is proved otherwise by such taxable person, that such goods or any product manufactured therefrom, shall not be sold below the price at which such goods have been purchased and imported in the State.

(2) who intends to dispose of such goods, in any of the following manner, namely:-

- (a) in manufacturing of any tax-free good as given under section 16 of the Act; or
- (b) by sending them outside the State, other than by way of sale in the course of Inter-State trade or commerce or in the course of export out of India; or
- (c) in manufacturing or in packing of taxable goods sent outside the State, other than by way of sale in the course of Inter-State trade or commerce or in the course of export out of India; or
- (d) by making zero rated sales as given under section 17 of the Act, of such goods, or of the goods manufactured therefrom,

he may make an application, to the Designated Officer, who, if after verifying all aspects of the case, arrives at a decision that the payment of the aforesaid tax, would result in refund, may exempt such taxable person from the payment of the said tax or reduce the rate of advance tax, with the approval of the Deputy Excise and Taxation Commissioner, In-charge of the concerned Division, by passing a speaking order, in this regard.

D.P. REDDY,

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