



**PART III**

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

**NOTIFICATION**

The 2nd December, 2015

**No.S.O.56/C.A.74/1956/S.8/2015.-** Whereas the Governor of Punjab is satisfied that it is necessary so to do in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to direct that the rate of tax payable under sub-section (2) of the said section 8, in respect of the sale of *paper board* in the course of Inter state trade or commerce, by a dealer having his place of business within the State of Punjab, to any other dealer having his place of business out side the State of Punjab, shall be calculated @ of one percent of his turn over or any part thereof, subject to the production of declaration in Form 'C', as specified under the Central Sales Tax (Registration and Turn over) Rules, 1957.

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