

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

**Notification**

**The 6<sup>th</sup> December, 2008**

No. S.O. 90 /P.A. 8/2005/S.8/2008- 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 'E' appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the said Schedule,-

- (1) against serial No. 1, under the heading captioned as " Rate of tax", for the figures, signs and words "8.8 per cent on the taxable turnover before the price hike announced by the Central Government on 4<sup>th</sup> June, 2008 and 4.4 per cent on the increased taxable turnover as a result of the price hike announced by the Central Government on 4<sup>th</sup> June, 2008", the figures, sign and word "8.8 per cent" shall be substituted;
- (2) against serial No. 4, under the heading captioned as " Rate of tax", for the figures, signs and words "27.5 per cent on the taxable turnover before the price hike announced by the Central Government on 4<sup>th</sup> June, 2008 and 13.75 per cent on the increased taxable turnover as a result of the price hike announced by the Central Government on 4<sup>th</sup> June, 2008", the figures, sign and word "27.5 per cent" shall be substituted; and
- (3) serial No.5 and entries relating thereto, shall be omitted.

**S. S. BRAR**

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



