

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

NOTIFICATION

The 3rd April, 2014

No. S.O.24/P.A.8/2005/S.8/2014.- 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 'B' and Schedule 'E', appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

AMENDMENT

1. In the said Schedule 'B', in Serial No. 100- A and 100- C and the entries relating thereto shall be omitted; and
2. In the said Schedule 'E', after Serial No. 24 and the entries relating thereto, the following serial number shall be added, namely:-
"25 Sales made by Canteen Stores Department to serving military personnel and ex-servicemen directly or through unit run canteens; and Sales made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorized to make purchases certifying that the goods purchased are meant for sale to serving military personnel and ex-servicemen directly or through unit run canteens 3.64 per cent".

D.P.REDDY,

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