

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

NOTIFICATION

Dated the 21st February, 2014

S.O 17/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 amendments in Schedules ‘A’, ‘B’ and ‘E’ appended to the said Act, with effect from the 1st March, 2014, by dispensing with the condition of previous notice, as the same are required to be made immediately in public interest, namely:-

AMENDMENT

1. In the said Schedule ‘A’,-

(a) in serial No. 50 and the entries relating thereto, for bracket and words “(Halwai goods only), the bracket and words “(Halwai Goods except branded snacks)” shall be substituted;

(b) for serial No. 87 and the entries relating thereto, the following serial Nos. and the entries shall be substituted, namely:-

“The following commodities shall be tax free at the wholesaler or distributor or retailer stage provided that tax has already been paid at the first point of sale i.e manufacturer or first importer’s stage:-

(i) All types of Televisions, Refrigerators, Washing Machines, Microwave ovens, Oven Toaster Grillers (OTGs), Home Theatres, Air Conditioners, Heaters, Blowers, Vaccum Cleaners, Music Systems including CD players, VCD players, DVD players, ROs and Water Purifiers, Dish Washers and Geysers;

(ii) Kitchen Appliances i.e sandwich makers, tea/coffee makers, juicer mixer grinders (JMGs), hand blenders, electric rice cookers, electric tandoors, induction cook tops, electric chimneys and electric fryers;

(iii) Cold Drinks, Aerated Drinks and Soda;

(iv) All types of personal care products i.e deodorants, shaving products, beauty soaps, shampoos, hair oil, conditioners, serums, hair care products, tooth pastes, hand wash, body wash, beauty products, hair gels, bathing gels, talcum powders, creams, anti-perspirants, petroleum jellies, baby care products, skin care lotions, sanitary napkins, after shaving lotion and tooth brush;

(v) All types of soaps and detergents i.e washing bars and soaps, fabric softeners, bleach, gentle wash, dish wash, color care and Neel;

(vi) All types of branded and packaged food products i.e chips, wafers, chocolates, toffees, chewing gums and bubble gums, ice creams, Breakfast Cereals, Muesilli, Corn Flacks, pasta, macroni, biscuits, frozen desserts, frozen ready to eat products, meal makers, instant soups , instant noodles, ready to eat

products, custard powder, bakery products, baby foods, coffee powder, ice tea, coffee premix, tea premix, jellies, ketchup and spreads;

(vii) Mineral Water;

(viii) Processed fruits and vegetables i.e Fruit jams, pickles, fruit squash, paste, fruit drinks, fruit juice (whether in sealed container or otherwise);

(ix) Roasted or fried grams and groundnuts, namkeens and branded snacks;

(x) Branded Honey;

(xi) Branded Atta, Maida, Suji and Besan;

(xii) Branded Cottage Cheese (Paneer), processed cheese including mozzarella, parmesan and other varieties of processed cheese;

(xiii) Desi Ghee;

(xiv) Edible Oils, Vegetable Oil including gingili oil and bran oil;

(xv) Sweetened Flavored Milk;

(xvi) Tea excluding Green tea;

(xvii) Coffee beans and seeds, cocoa pod and chicory;

(xviii) Drugs and medicines including vaccines, syringes and dressing, mediated ointments produced under drug license, light liquid paraffin of IP and other grades, medical equipments/devices and implants;

(xix) Branded Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies;

(xx) Mosquito repellants, toilet cleaners, wood preservatives, chemicals for killing domestic insects, termicides, phenyl and similar other products, which are not used for agricultural purpose;

(xxi) Tissue papers;

(xxii) Cups and glasses of paper and plastic;

(xxiii) Branded Vermicilli. and

(c) Serial Nos. 88, 89, 90, 91 and 92 and the entries relating thereto shall be omitted.

2. In the said Schedule 'B',-

(a) in serial Nos. 12, 21, 29, 31, 33, 41, 88, 98, 109, 117, 127, 155, 156, and 159 and the entries relating thereto, shall be omitted;

(b) in serial No. 26 and the entries relating thereto, for the words and brackets "cottage cheese (paneer)", the words and brackets "unbranded cottage cheese (paneer), shall be substituted;

(c) in serial No. 48 and the entries relating thereto, for the word "honey", the words "unbranded honey" shall be substituted;

(d) in serial No. 81 and the entries relating thereto, the words "tissue paper" shall be omitted; and

(e) in serial No. 165 and entries relating thereto, for the words and brackets “sevian (Vermicilli), the words and brackets “unbranded sevian (vermicelli)” shall be substituted.

(3) In the said schedule ‘E’,-

(a) for Serial No. 15 and the entries relating thereto, the following serial No. and the entries shall be substituted namely:-

These following commodities shall be taxable at the first point of sale i.e manufacturer or first importer’s stage, at the rates specified against these entries in the Table given below, namely:-

Sr. No	Commodity Name	Rate of Tax
1	All types of Televisions, Refrigerators, Washing Machines, Microwave ovens, Oven Toaster Grillers (OTGs), Home Theatres, Air Conditioners, Heaters, Blowers, Vacuum Cleaners, Music Systems including CD players, VCD players, DVD players, ROs and Water Purifiers, Dish Washers and Geysers	14.5 per cent
2	Kitchen Appliances i.e sandwich makers, tea/coffee makers, juicer mixer grinders (JMGs), hand blenders, electric rice cookers, electric tandoors, induction cook tops, electric chimneys and electric fryers	14.5 per cent
3	Cold Drinks, Aerated Drinks and Soda	22.5 per cent
4	All types of personal care products i.e deodorants, shaving products, beauty soaps, shampoos, hair oil, conditioners, serums, hair care products, tooth pastes, hand wash, body wash, beauty products, hair gels, bathing gels, talcum powders, creams, anti-perspirants, petroleum jellies, baby care products, skin care lotions, sanitary napkins, after shaving lotion and tooth brush	14.5 per cent
5	All types of soaps and detergents i.e washing bars and soaps, fabric softeners, bleach, gentle wash, dish wash, color care and Neel	14.5 per cent
6	All types of branded and packaged food products i.e chips, wafers, chocolates, toffees, chewing gums and bubble gums, ice creams, Breakfast Cereals, Muesilli, Corn Flacks, pasta, macroni, biscuits, frozen desserts, frozen ready to eat products, meal makers, instant soups , instant noodles, ready to eat products, custard powder, bakery products, baby foods, coffee powder, ice tea, coffee premix, tea premix, jellies, ketchups and spreads	14.5 per cent
7	Mineral water	14.5%
8	Processed fruits and vegetables i.e Fruit jams, pickles, fruit squash, paste, fruit drinks, and fruit juice (whether in sealed container or otherwise)	6.25%
9	Roasted or fried grams and groundnuts, namkeens and branded snacks	6.25%
10	Branded Honey	6.25%
11	Branded Atta, Maida, Suji and Besan	6.25%

12	Branded Cottage Cheese (Paneer), processed cheese including mozzarella, parmesan and other varieties of processed cheese	6.25%
13	Desi Ghee	6.25%
14	Edible Oils, Vegetable Oil including gingili oil and bran oil	6.25%
15	Sweetened Flavored Milk	6.25%
16	Tea excluding Green tea	6.25%
17	Coffee beans and seeds, cocoa pod and chicory	6.25%
18	Drugs and medicines including vaccines, syringes and dressing, mediated ointments produced under drug license, light liquid paraffin of IP and other grades, medical equipments/devices and implants	6.25%
19	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies	6.25%
20	Mosquito Repellants, toilet cleaners, wood preservatives, chemicals for killing domestic insects, termicides, phenyl and similar other products, which are not used for agricultural purposes.	6.25%
21	Tissue Papers	6.25%
22	Cups and glasses of paper and plastic	6.25%
23	Branded Vermicilli	6.25%

(b) in serial Nos. 16, 17, 18, 19 and 20 and the entries relating thereto shall be omitted.

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