

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

NOTIFICATION

The 13th December, 2013

S.O.116/P.A8/2005/S.8/2005/S.8/2013 – 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 (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 Schedule ‘A’, appended to the said Act, with effect from 1st January, 2014, by dispensing with the condition of previous notice, namely:-

AMENDMENT

In the said Schedule ‘A’, after serial No. 85, the following serial No. 86 to 91 and the entries relating thereto, shall be added. These 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.

| Sr. No | Commodity Name |
|--------|---|
| 86 | All types of Televisions, Refrigerators, Washing Machines, Microwave ovens, Oven Toaster Grillers (OTGs), Home Theatres, and Air Conditioners |
| 87 | Kitchen Appliances like sandwich makers, tea/coffee makers, juicer mixer grinders (JMGs), hand blenders, electric rice cookers, electric tandoors, induction cook tops, electric chimneys, electric fryers |
| 88 | Cold Drinks (Aerated Drinks) |
| 89 | All types of personal care products such as 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 and after shaving lotion |
| 90 | All types of soaps and detergents such as washing bars and soaps, fabric softeners, bleach, gentle wash, dish wash, color care, Neel |
| 91 | All types of branded or packaged food products such as chips, wafers, chocolates, toffees, ice creams, Corn Flacks, pasta, macroni, biscuits, frozen desserts, frozen products, meal makers, instant soups , instant noodles, ready to eat products, namkeens, custard powder, snacks, bakery products, baby foods etc. |

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

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(EXCISE AND TAXATION-II BRANCH)

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The 13th December, 2013

NO S.O 117/P.A.8/2005/S.8/2013 – 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 (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 Schedule 'E', appended to the said Act, with effect from 1st January, 2014, by dispensing with the condition of previous notice, namely:-

AMENDMENT

In the said Schedule 'E', after serial No. 14, the following serial No. 15 to 20 and the entries relating thereto, shall be added. These 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 |
|--------|---|---------------|
| 15 | All types of Televisions, Refrigerators, Washing Machines, Microwave ovens, Oven Toaster Grillers (OTGs), Home Theatres, and Air Conditioners | 14.5 per cent |
| 16 | Kitchen Appliances like sandwich makers, tea/coffee makers, juicer mixer grinders (JMGs), hand blenders, electric rice cookers, electric tandoors, induction cook tops, electric chimneys, electric fryers | 14.5 per cent |
| 17 | Cold Drinks (Aerated Drinks) | 22.5 per cent |
| 18 | All types of personal care products such as 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-persiprants, petroleum jellies, baby care products, skin care lotions and after shaving lotion | 14.5 per cent |
| 19 | All types of soaps and detergents such as washing bars and soaps, fabric softeners, bleach, gentle wash, dish wash, color care, Neel | 14.5 per cent |
| 20 | All types of branded or packaged food products such as chips, wafers, chocolates, toffees, ice creams, Corn Flacks, pasta, macroni, biscuits, frozen desserts, frozen products, meal makers, instant soups, instant noodles, ready to eat products, namkeens, custard powder, snacks, bakery products, baby foods etc. | 14.5 per cent |

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