

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 11th March, 2015

**No. S. O. 9/P.A.8/2005/S.8/2015.**-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 of Schedules 'B' and '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', -
  - (i) in the 'list of industrial inputs and packing materials given as per Serial No.58', the items given at Serial Nos.35, 37, 161, 162, 163 and 166 and the entries relating thereto shall be omitted; and
  - (ii) Serial No. 163 and the entries thereto, shall be omitted;
2. In the said Schedule 'E', -
  - (i) for Serial No. 3 and the entries relating thereto, the following shall be substituted, namely: -

"3. Plastic granules, plastic powder, master batches Polyvinyl Chloride, Linear low density polyethylene (LLDPE) and low density polyethylene (LDPE),High Density Polyethylene and Polymers of propylene in primary forms."	8.5 Percent
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(ii) for serial No. 21 and entries relating thereto, the following shall be substituted, namely:-

"21. Iron and Steel goods as enumerated 3.5 Percent  
in clause-iv of Section 14 of Central  
Sales Tax Act, 1956 except Non-  
Cenvat paid Iron and Steel Scrap."

(iii) after Serial No. 25 and the entries relating thereto, the following serial No. shall be added, namely :-

"26. Aviation Turbine Fuel when sold at 4 Percent  
the airports in Punjab to scheduled  
and non scheduled airlines carrying  
passengers".

**D.P. REDDY,**

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