

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

NOTIFICATION

The 26th April, 2022

No. S.O. 37/P.A.5/2017/S.23/2022.—In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), hereinafter referred to as the “said Act”, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.57/P.A.5/2017/S.23/2017, dated the 3rd October,2017, except as respects things done or omitted to be done before such supersession, is pleased to specify the categories of casual taxable persons (hereinafter referred to as “such persons”) who shall be exempted from obtaining registration under the said Act-

- (i) such persons making inter-State taxable supplies of handicraft goods as defined in the “*Explanation*” in notification No.S.O.141 / P.A. 5/2017/S.11/2018 dated the 18th September, 2018, and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification;

or

- (ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl. No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203

(VYSK 8, 1944 SAKA)

2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96

25. Conch shell crafts	96
26. Bamboo furniture, cane/Rattan furniture	94
27. Dolls and toys	9503
28. Folk paintings, madhubani, patchitra, Rajasthani miniature	97

Provided that such persons are availing the benefit of notification No. 03/2018–Integrated Tax, dated the 22nd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1052(E), dated the 22nd October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Punjab Goods and Services Tax Rules, 2017.

3. This notification shall be deemed to have come into force on and with effect from the 22nd October, 2018.

K A P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.