

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 25th March, 2022

**No. S.O. 24/P.A.5/2017/S.11/2022.**-In exercise of the powers conferred by sub-section (1) of section 11 of Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.18/P.A.5/2017/S.11/2017, dated 30th June, 2017 published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Schedule, -

- (i) against Serial No. 22, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
- (ii) against Serial No. 43B, in column (3), for the entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;
- (iii) against Serial No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;
- (iv) after Serial No. 97 and entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

---

“97A	2009	89	Tender coconut water other than those put up in unit
	90		container and, -

(a) bearing a registered brand name; or

(CHTR 11, 1944 SAKA)

---

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the

---

ANNEXURE I]”;

---

- (v) Serial No. 101 and the entries relating thereto shall be omitted;
- (vi) against Serial No. 141, for the entry in column (2), the entry “8807” shall be substituted;
2. This notification shall come into force on and with effect from the 1st day of January, 2022.

**A.VENU PRASAD,**  
Additional Chief Secretary(Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.