

**PART-III**

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

**NOTIFICATION**

The 9th March, 2026

**No.S.O.10/P.A.5/2017/Ss.9 and 15/2026.-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the 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, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation notification No. S.O.296/P.A.5/2017/Ss.9 and 15/2025, dated the 20th September, 2025, published in the Punjab Government Gazette (Extraordinary), dated the 20th September, 2025, namely:-

**AMENDMENT**

In the said notification,-

- (a) in the Schedule II – 9%, after Serial. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

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“4A. 2403 19 21, Biris;”;  
2403 19 29

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- (b) in the Schedule III – 20%, after Serial. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

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“14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21,2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenized or reconstituted tobacco; tobacco extracts and Essences [other than biris];

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18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.”; and

- (c) Schedule VII–14%, and the entries relating thereto shall be omitted.
2. This notification shall be deemed to have come into force on the 1st day of February, 2026.

Sd/-  
**AJIT BALAJI JOSHI,**  
Administrative Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.