

Clausewise List of Rates of Sales Tax in Punjab

PUNJAB

India

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Rule CLAUSEWISE-LIST-OF-RATES-OF-SALES-TAX-IN-PUNJAB of 1982

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Clausewise List of Rates of Sales Tax in Punjab Notification No. SO.50/PA.46/48/S.5/82 dated 2.12.1982

1.

In supercession of Punjab Government, Excise and Taxation Department, Notification No. SO.26/PA.46/48/S.5/72 dated 10th August, 1972, and in exercise of the powers conferred by sub-section 1 of the Punjab General Sales Tax Act, 1948 (Punjab Act 46 of 1948), and all other powers enabling him in this behalf, the Government of Punjab is pleased to direct that there shall be levied on the taxable turnover of a dealer a tax at the rate of [Eight Paise] [Substituted. for 'seven paise' by SO.24/PA.46/48/S.5/90 dated 28.3.1990 w.e.f. 1.4.1990.] in a rupee. Provided that -(1) [Clause (1) substituted. by SO. 11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995. Earlier 'Twelve paise' was substituted for 'ten paise' by SO.24/PA.46/48/S.5/90 dated 28.3.1990, w.e.f. 1.4.1990.] The rate of tax on goods specified in Schedule 'A' to the said Act shall be twelve paise in a rupee : Provided that in the case of motor vehicles of engine capacity exceeding 2500 cubic centimeters (excluding tractors and saloon cars) with accessories as ordinarily supplied by the manufacturers of such vehicles, the rate of tax shall be four paise in a rupee, [-] [Omitted vide SO 31/P.A. 46/48/S.5/96 dated 5.12.1996.] : Provided further that the rate of tax in respect of fuel efficient light commercial vehicles of engine capacity of 3200 cubic centimeters to 3500 cubic centimeters which are certified as fuel efficient, by the Government of India, Ministry of Industry, with accessories as ordinarily supplied by the manufacturers of such vehicles, shall be half per cent from the 1st day of April, 1995 to 31st day of March, 1996 : Provided further that in the case of two wheeled and three wheeled motor vehicles, the rate of tax shall be three paise in a rupee : Provided further that in the case of [motor cars, jeeps and chassis] [Substituted vide ibid.] of trucks and buses of any engine capacity, the rate of tax shall be three and a half paise in a rupee : Provided further that in the case of cement, [-] ['Stainless steel utensils' omitted vide SO 109/P.A. 46/48/S.5/Amd 97 dated 9.7.1997.] photographic and other cameras and enlarger lenses, film and plates, papers and cloth and other

parts and accessories required for use therewith, the rate of tax shall be ten paise in a rupee :Provided further that in the case of electronic goods and electrical goods other than electrical plant, equipment and their accessories including service meters required for generation, transaction and distribution and desert coolers, the rate of tax shall be eight paise in a rupee :Provided further that in the case of desert coolers, the rate of tax shall be six paise in a rupee :[Provided further that in the case of stainless steel utensils the rate of tax shall be four paise in a rupee] [Added vide SO 109/P.A. 46/48/S. 5/Amd/97 dated 9.7.1997.](2)[Clause (2) omitted by S.O. 83/PA.46/48/S.5/92 dated 30.10.1992.](3)[Goods specified in Schedule 'C' except oil seeds enumerated in entries [Words substituted for 'goods specified in Schedule 'C' by SO./PA 46/48/S.95 dated 31.3.1995.] [(3) and (8) respectively] [Substituted vide S.O 11/P.A.46/48/5.5/Amd 96 dated 13.6.1996.] thereunder, the rate of tax shall be four paise in a rupee :Provided that the rate of tax in case of Bhabbar (Buggar), Kahi and Chillies enumerated as items (10), (11) and (12) respectively in the said schedule 'C' shall be eight paise in a rupee :Provided further that the rate of purchase tax on cotton when made by the textile mills established on or after the first December, 1979, for a period of five years to be reckoned from the aforesaid date subject to the following conditions :(i)that these mills shall start production by 30.11.1984, and(ii)that these mills shall not despatch yarn in the course of inter-State transactions on consignment basis or through ex-State commission agents.(4)Ornaments and jewellery, [other than] [Words 'other than the gold ornaments and jewellery containing precious or semi-precious or artificial semi-precious stones' which were substituted for 'other than the jewellery containing precious or semi- precious or artificial semi-precious stones' by SO.69/PA.46/48/S.5/Amd/93 dated 15.6.1993.] the [-] [Words 'gold ornaments and' in clause (4) substituted vide foot note 3 above omitted by SO.11/46/48/S.5/95 dated 31.3.1995.] jewellery containing precious or semi-precious or artificial semi-precious stones, indigenous tractors including Tractor parts, [paper] [Added vide notification dated 6 July, 1998.] all types of yarns (including knitting wool), cotton thread, ready made umbrella cloth covers (excluding umbrella cloth cover of pure silk), hides and skins whether in raw or dressed state, [weedicides, herbicides] [Word pesticides omitted vide SO8/P.A.46/48/5.5 Amd 96 dated 19.4.1996.], raw wool, [cotton yarn, hoisery, oil seeds] [Substituted for 'cotton yarn' by SO. 46/48/S.5/95 dated 31.3.1995.], cotton waste and cotton yarn waste, cotton vests, [pillow covers (excluding pillow covers of pure silk cloth)] [Substituted for 'and pillow covers (excluding pillow covers of pure silk cloth)' by SO.83/PA.46/48/S.5/92 dated 30.10.1992.], oil cakes, malka masoor and its dal, dried peas and its dal, rawan white, rajmah, rongi (red and white), dal lobia, dal kulth, lobia, kangni, swank, soyabean, gowar, [harwan] [Words 'harwan, gram and its dal, urad and its dal, moong and its dal, moth and its dal, tur (arhar) and its dal' were substituted. for 'harwan and gram' by SO.92/PA.46/48/S.5/95 dated 23.11.1992.], [gram and its dal, gram flour (besan)] [Words 'gram and its dal, gram flour (basan)' substituted. by SO.11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995.], urad and its dal, moong and its dal, moth and its dal, tur (arhar) and its dal, the rate of tax shall be two paise in a rupee.(5)[Ready-made garments (including garments of pure silk and knitted garments, fur coats] [Inserted by SO.42/PA.46/48/S.5/Amd/87 dated 12.10.1987.], [--] [Words 'ready made hoisery' omitted by SO.11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995.] tractors imported from abroad, [bardana made of jute or fibres synthetic or of any other material] [Inserted by SO.26/PA.46/48/S.5/Amd/86 dated 27.6.1986], condensed milk, cream, ice cream, butter, cheese and [milk powder, vanaspati ghee, aluminium utensils, match boxes] [Substituted for 'milk powder' by SO.11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995.] [--] [Words in brackets 'Malka masoor

and its dal, dried peas and its dal, rawan white, rajmah, rongi (red and white), dal, lobia, dal kulth, lobia, kangni, swank, harwan soyabeen, gowara, gram' omitted by SO.83/PA.46/48/S.5/92 dated 30.10.1992.], [-] [Words 'churi (wand)' omitted by SO.11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995.] and on flour maize, bazra, barley, [-] [Words 'gram' omitted by SO.11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995] jowar, gowara, dried peas, rajmah, lobia swank, soyabeen and wheat including maida and suji, [gur and shakkar, and [all types of man-made synthetic, natural and blended fibres] [Substituted for 'gur and shakkar, all types of man-made synthetic and natural fibres, gold ornaments and jewellery, rice bran, paddy husk and de- oiled rice bran' by SO.69/PA.46/48/S.5/Amd/93 dated 15.6.1993.],. [-] [Words 'and their wastes' omitted by SO.11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995.] [-] [Words 'gold ornaments and jewellery, ice bran, paddy husk and de-oiled rice bran' omitted by SO.11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995.], taxable at 4 paise in a rupee :[Provided that where the tax has been levied under the said Act in respect of purchase of wheat, the tax, leviable on maida and suji prepared out of such wheat, shall be reduced by the amount of tax levied on such wheat and no tax shall be levied on the four prepared out of such wheat.] [Substituted vide SO 11/P.A. 46/48/S.5/Amd 96 dated 13.6.96.](6)Declared goods [except cotton yarn, oil seeds] [Words 'cotton yarn, oil seeds' substituted by SO.11/PA.46/48/S.5/95 dated 31.3.1995 w.e.f. 1.4.1995. Earlier vide SO.92/PA.46/48/S.5/92 dated 23.11.1992 for the brackets and words '(except cotton yarn and hides and skins whether in a raw or dressed state)' the brackets and words '(except cotton yarn and hides and skins whether in a raw or dressed state, and pulses, gram, urad, moong, masur and tur (arhar)' were substituted.], and hides and skins whether in a raw or dressed state, and pulses, gram, urad, moong, moth, masoor, tur (arhar), the rate of tax shall be four paise in a rupee :[Provided that where the tax has been levied under the said Act in respect of purchase of paddy, no tax shall be levied on the rice procured out of such paddy.] [Substituted vide SO 11/P.A. 46/48/S. 5/Amd 96 dated 13.6.1996.](7)Sale of goods made to Government of India or any State Government where the rate of tax is more than four paise in a rupee shall be four paise in a rupee, subject to the condition that the dealer having annual gross turnover of more than [twenty lakh rupees] [Substituted by SO.128/PA.46/48/S.5/Amd/97 dated 9.7.1997. The words 'twenty lakh rupees' shall be deemed to have been substituted on and with effect from the 22nd day of July, 1993, vide notification dated 21st July, 1998.] furnished a certificate in the following form in respect of such sale to the assessing authority :-Certificate(To be used when purchase is made by Government of India, or any State Government not being registered dealer)

Original

Name of issuing department (whether of a State Government or Government of India)

Name and address of office

of issue _____

To

_____ (Seller) Certified that the goods ordered for in our purchase

order _____ No. _____

Dated _____ purchased for you as per bill/cash memo stated below :-

Duplicate

Name of issuing department (whether of a State Government or Government of India)

Name and address of office

of issue _____

To

_____ (Seller) Certified that the goods ordered for in our purchase

order _____ No. _____

_____ purchased for you as per bill/cash memo stated below :-

Supplied under your challan No. _____ Dated _____ _____ are purchased by or on behalf of _____ the department. Signature _____ Designation of the authorised officer of _____ the department _____ Date _____ of the authorised officer of the _____ department _____ Particulars _____ of bill/cash memo Date _____ No. _____ _____ Amount _____	Supplied under your challan No. _____ Dated _____ are purchased by or on behalf of _____ the department. Signature _____ Designation of the authorised officer of _____ the department _____ Seal _____ of the authorised officer of the _____ department _____ of bill/cash memo Date _____ No. _____ _____ Amount _____ Note: _____
To be furnished by the selling dealer.	To be retained by the purchasing Government department.

(8) Bicycle including their parts [and rubber goods and accessories] [Words 'and rubber goods and accessories' inserted by SO.30/PA.46/48/S.5/Amd./93 dated 12.3.1993.], the rate of tax shall be five paise in a rupee. (9) Gobar gas plant and its accessories, the rate of tax shall be nil. (10) [Dry fruit subject to the conditions that no change in the form or identity of the goods takes place, the rate of tax shall be three and half paise in a rupee] [Inserted by SO.15/PA.46/48/S.5/Amd/86 dated 10.4.1986.](11)[The rate of tax on electronic goods specified in the Annexure 'A' appended to this notification manufactured in the State of Punjab by electronic manufacturing unit and the units which are going for expansion or modernisation/diversification by increasing capital investment by more than twenty-five per cent and thus increasing the installed capacity or production by more than twenty-five per cent manufacturing such goods and registered with the Director of Industries, Punjab, on or after the 11th day of December, 1986, but before the 24th day of June, 1991, shall be one paise in a rupee for a period of ten years commencing from the date of production of such goods, and three and a half paise in a rupee for a period of three years commencing immediately following the day of the expiry of the aforesaid period of ten years."] [Substituted vide SO 98/P.A. 46/48/S.5/97 dated 13.3.97.] The rate of tax as aforesaid, however, shall be subject to the following conditions, namely :- The concession under this notification shall be available on the production of a certificate from the Director of Industries, Punjab, to the effect, -(a) that the production programme of the electronic goods manufactured and sold has been approved by the Department of Electronics or the Development Commissioner, Small Scale Industries, or the Director of Industries, Punjab; and (b) that the electronic goods have been manufactured in the State of Punjab by the electronic manufacturing unit which claims concession under this Notification ; and (ii) the electronic manufacturing unit shall be entitled to the concession under this Notification only if, -(a) it makes all sales from its premises situated in the State of Punjab; and (b) it does not transfer goods outside the State of Punjab either on consignment or on branch transfer basis. Annexure-A

1. Aerials/Antennas,

2. Amplifiers,

- 3. Audio Tape Recorders and combination with radio or radios,**
- 4. Battery Eliminators/Power packs,**
- 5. Battery/Float/Trickle chargers,**
- 6. Cardio, scope,**
- 7. Computers, related systems, electronic components and sub-assemblies and micro-processor based instruments and peripherals,**
- 8. Computer software,**
- 9. Control units for TV Tuners,**
- 10. Cooking gas safety alarms,**
- 11. D.C. power supplies,**
- 12. Deflection components,**
- 13. Dialysis machines,**
- 14. Direct line to Multiplex system,**
- 15. ECG Machines,**
- 16. EHT Transformers,**
- 17. Electronic analogue/digital clocks and time pieces and combination thereof with radio,**
- 18. Electronics breath Analysers/Alcohol detectors,**
- 19. Electronics Cable Fault locators,**
- 20. Electronic calculators,**

- 21. Electronic Card attendance system,**
- 22. Electronic chiming devices for clocks/watches,**
- 23. Electronic components,**
- 24. Electronic Door-bells,**
- 25. Electronic Earth leakage testers,**
- 26. Electronic equipments for testing/analysing soil water, milk, etc.**
- 27. Electronic fan regulators,**
- 28. Electronic flash Guns**
- 29. Electronic Guns for TV tubes,**
- 30. Electronic instruments/equipments for specific application,**
- 31. Electronic instruments for physiological parametres and diagnostic and clinical equipments,**
- 32. Electronic insulation testers,**
- 33. Electronic lighters,**
- 34. Electronic light dimmers,**
- 35. Electronic locks, 36. Electronic meters.**
- 37. Electronic overload or underload protection units/overloaded cut out for motors,**
- 38. Electronic pain killers,**
- 39. Electronic process control instruments and their sub-systems and components,**

- 40. Electronic single phasing preventers,**
- 41. Electronic Starters for tube lights/motors,**
- 42. Electronic teaching aids,**
- 43. Electronic test equipments,**
- 44. Electronic toys and alarms,**
- 45. Emergency lights,**
- 46. Fascimile equipments,**
- 47. Glass shells for tubes,**
- 48. Hearing aids,**
- 49. Heart Pace Makers internal and external,**
- 50. Insect/rodent killer/repellers,**
- 51. Invertors and convertors,**
- 52. Linearity coils,**
- 53. Lung function analysers,**
- 54. Meghaphone and speakers,**
- 55. Magnetic tapes and cassettes,**
- 56. Microphones,**
- 57. Microwave ovens,**
- 58. Microwave UHF equipments,**

59. Modems,

60. Multichannel radio relay system,

61. Patient monitoring equipments,

62.

PC Boards and assemblies,

63. Pick up catridges/systems,

64. Plain paper copiers,

65. Quartz timing mechanism for Electronic clocks and time pieces,

66. Record Players/changers and combination with radio,

67. Safety and Security Electronic Equipments,

68. Sockets for Electronic components,

69. Solid state motor/speed controllers,

70. Solid State Voltage stabilizers,

71. Stimulators,

72. Switching mode power supplies,

73. TC booster and electronic TV tuners,

74. TV components and sub-assemblies,

75. TV Feeder wires,

76. TV sets,

- 77. Teleconferencing Systems,**
- 78. Telephones and Intercoms and their components,**
- 79. Telephone exchange and their test systems/Instruments,**
- 80. Teletax equipment/Electronic Telex Machine,**
- 81. Transformers, chokes and coils,**
- 82. Ultrasounds foetus stethoscopes,**
- 83. Ultrasonic blood flow equipments,**
- 84. Uninterrupted blood flow equipments,**
- 85. VCRs/VCPs,**
- 86. Coloured Picture tubes,**
- 87. Cathode ray tubes,**
- 88. Gas filled tubes,**
- 89. Fluorescent display devices,**
- 90. Liquid crystal devices,**
- 91. Information display board,**
- 92. Electronic typewriters,**
- 93. Dash Board Instruments and Accessories,**
- 94. Rectifier/Charging Regulators/Limiters,**
- 95. Dynamo Regulators,**

96. Regulators for alternators,

97. Electronic Ignition system,

98. Wiper Regulator,

99. Flashers,

100. Door Light Switches.

(12)[Notwithstanding anything contained in this notification, tax on goods other than declared goods manufactured by a manufacturing industrial unit (hereinafter referred to as the unit) located in either 'A', 'B' or 'C' grade growth area specified in Annexure C appended to this notification] [Added by SO.14/PA.46/48/S.5/Amd/88 dated 25.2.1988.] and [which commenced its production for the first time on or after the date of publication of the notification] [Substituted by SO.13/PA.46/48/S.5/Amd/88 dated 7.2.1989] [or on a day falling between the first day of April, 1987 and the 24th day of February, 1988 (both days inclusive) shall be levied at the rate specified in this notification reduced to one paise in a rupee subject to the following conditions, namely;] [Substituted by SO.13/PA.46/48/S.5/Amd/88 dated 7.2.1989](i)The concessional rate of tax under this notification shall be available until :(a)the maximum quantum of benefit computed in the manner specified in explanation 1, clause (ii) has been availed of by the dealer; or(b)the maximum period of time upto which the said benefit is liable to be availed of expires.Explanation 1 : (i) The quantum of benefit means :(a)the amount which is determined by reducing the tax calculated on the sales of the above referred goods at the rates ordinarily applicable to them, by the tax calculated on the said sales at the concessional rate of tax made applicable under this clause;(b)the maximum quantum of benefit to which a registered dealer shall be entitled to in respect of the unit, shall be equivalent to such percentage of the fixed capital investment of the unit as has been specified in columns (2) and (3) respectively of the table below, against the category of areas specified in column 1 i.e. fixed capital investment thereof where the unit has been located. The benefits available under this clause and under notification issued in exercise of the powers of sub-section (5) of the section 8 of the Central Sales Tax Act, in respect of such units together in respect of a unit shall not exceed the maximum quantum of benefit specified below ;(ii)the maximum period of time upto which the dealer is entitled to avail the benefit available under this clause shall be such as have been specified in column (4) of the table below against the category of area wherein his unit has been located and the category of the unit of which it belongs.Explanation 2 : Fixed capital investment shall mean the investment in land, new buildings and new plant and machinery or imported second hand machinery including tools, dies, jobs, fixtures, measuring and testing instruments, electrical installation charges, pre-operative expenses, freight charges, insurance charges, erection charges and technical know how fee :(a)Small scale industrial unit means an industrial unit defined as such by the Central Government and registered as a small scale industrial unit with the Department of Industries, Punjab; and(b)Large and medium scale unit means an industrial unit defined as such by the Central Government and either licensed under the Industrial Development and Regulation Act, 1951, if so required or registered with the Director General of Technical Development, Textiles

Commissioner, Department of Electronics or any other prescribed Central Government Agency. TABLE

Category of growth areas specified in Annexure C to this notification	Percentage of fixed capital investment of the units Small Scale Industrial unit.	Large and medium scale industrial unit	Maximum time period
1	2	3	4
A	100% of *FCI	90% of *FCI	6 years from the date of commencing production
B	80% of *FCI	70% of *FCI	5 years from the date of commencing production
C	60% of *FCI	50% of *FCI	4 years from the date of commencing production

*Fixed Capital Investment[Provided that in the case of a manufacturing industrial unit which commenced its production on a day falling between the first day of April, 1987 and the 24th day of February, 1988 (both days inclusive), the maximum time period given under column (4) shall be computed from the date of publication of this notification in the official gazette allowing concessional rate of tax to such manufacturing industrial units] [Proviso added by SO.13/PA.46/48/S.5/Amd/89 dated 7.2.1989.].(iii)The concession under this clause shall be available on the production of a certificate obtainable by the unit from the Director, Department of Industries, in the manner laid down by the said department, to the effect :-(a)that the unit has been located in either of 'A', 'B' or 'C' growth area specified in Annexure 'C' to this notification;(b)that the unit has been registered either as small scale industrial unit or large and medium scale industrial unit;(c)that the unit commenced its production for the first time on or after the date of publication of this clause in the official gazette;(d)that the annual production of the unit is rupees one lac or above;(e)that the unit is bona fide unit, manufacturing the goods in its manufacturing premises;(f)that the fixed capital investment in respect of the unit has been determined (the amount thereof shall also be stated in the certificate);(g)that the maximum quantum of benefit which is available in respect of the unit has been determined (the amount thereof shall also be stated on the certificate);(h)that the unit satisfies other conditions laid down in Annexure 'C' and is entitled to avail the concession available under this clause.(iv)In respect of his unit, the dealer, shall every year obtain a certificate from a committee comprising of the General Manager, District Industries Centre and the Assistant Excise and Taxation Commissioner of the District wherein the unit has been located, indicating therein the quantum of benefit availed of by the dealer and the balance of which he may be entitled. Such certificate shall be liable to be produced by the dealer before the assessing authority at the time of filing of return.(v)The unit shall be entitled to the concession under this clause only if:(a)it makes sales of all the goods manufactured by it from its manufacturing premises only;(b)it does not transfer goods outside the State of Punjab either on consignment or branch basis.(vi)this clause shall not apply to :-(a)the goods manufactured by the units located in the 'no incentive industry' specified in Annexure 'C';(b)the goods manufactured by the unit under the head

'no incentive industry' specified in Annexure 'C' appended to this notification;(c)the goods manufactured by the units specified in Annexure 'D' appended to this notification;(d)the electronic goods for which concessional rate of tax has been levied under clause 11 of the proviso to this notification; and(e)the goods on the sales of which any class of co-operative society or persons have been exempted under section 30 of this Act.(13)[Solar cookers, solar heating panels, biogas plants, photo voltaic panels and wind mills] [Added by SO.31.PA.46/48/S.5/90 dated 28.12.1990.] [w.e.f. 1.4.1995 to 31.3.1997] [Substituted. by SO.38/PA.46/48/S.5/Amd/95 dated 21.9.1995], the rate of tax shall be one paise in a rupee(14)Motor tyres and tubes, the rate of tax shall be nine paise in a rupee w.e.f. [1.4.1992 to 31.3.1994] [Substituted. for 'upto 31.3.1992' by SO.67/PA.46/48/S.5/Amd/92 dated 23.9.1992](15)[The rate of tax, on stationary items except those specified in Schedule B, appended to the said Act, edible oils, dry battery cells, soap and detergents, tooth pastes, tooth brushes, medicines, ajwain, black pepper, clove, cardamom, coriander seeds, cinnamon, cumin-seeds, chat masala, chana masala, fenugreek, garam masala, mustard seeds (rai), meat masala, pomegranate seeds, turmeric, fennel (saunf), achars, chatnees, pappar and warian, shall be six paise in a rupee.] [Clause (15) which provided 'rate of tax on tractor tyres and tubes w.e.f. 1.4.1992 to 31.3.1994 shall be six paise in a rupee' substituted. by SO.11/PA.46/48/S.5/95 dated 31.3.1995, w.e.f. 1.4.1995.](16)[Dry battery cells and button cells manufactured by M/s Punjab Anand Batteries Ltd., Sahebzada Ajit Singh Nagar (Mohali) w.e.f. the date of publication of this notification in the official gazette for a period of seven years, shall be leviable to tax at the rate of two paise in a rupee.] [Clause (16) added by SO.64/PA.46/48/S.5/Amd/92 dated 20.12.1990](17)[Electronic goods specified in Annexure 'B' appended to this notification manufactured in the State of Punjab by an electronic manufacturing unit, manufacturing such goods and operating in the State immediately before the 11th day of December, 1986 shall be leviable to tax at the rate of three and half paise in a rupee. The rate of tax as aforesaid shall however be subject to the following conditions namely :-(i)The concessional rate of tax shall be available w.e.f. the date of publication of notification No. SO.65/PA.46/48/S.5/Amd/90 dated 20.12.1990 upto the 31st day of March, 1992;(ii)The concession shall be available on the production of a certificate from the Director of Industries, Punjab, to the effect :-(a)that the production programme of the electronic goods manufactured and sold has been approved by the Department of Electronics or the Development Commissioner, Small Scale Industries, or the Director of Industries, Punjab;(b)that the electronic goods have been manufactured in the State of Punjab by the electronic manufacturing unit which claims concession under this notification.(iii)The manufacturing electronic unit shall be entitled to the concession under this notification if -(a)it makes all sales from its premises situated in the State of Punjab; and(b)it does not transfer goods outside the State of Punjab either on consignment basis or branch transfer basis.](18)[The rate of tax on the sports goods except sports shoes shall be four paise in a rupee upto 31.3.1998] [Clause 18 added SO.98/PA.46/48/S.5/97 dated 13.3.1997.](18a)[The rate of tax on tyres and tubes of scooters, mopeds and three wheeled vehicles shall be five paise in a rupee w.e.f. 1.4.1992 to 31.3.1994.] [Added by SO.61/PA.46/48/S.5/Amd/92 dated 20.8.1992](19)[The rate of tax on the sale of tea shall be three paise in a rupee] [Added by SO.83/PA.46/48/S.5/92 dated 30.10.1992.](20)[In the case of cement, the rate of tax shall be ten paise in a rupee] [Added by SO.94/PA.46/48/S.5/Amd/93 dated 17.9.1993., Notification dated 17.9.1993 however rescinded vide Notification No. S.O. 102/PA/46/48/S5/Amend/93 dated 15.10.1993]

21. [The rate of tax on electronic goods specified in Annexure 'A' referred to in clause (11), manufactured by M/s. J.C.T. Electronics Limited, S.A.S., Nagar (Mohali) District Ropar, shall be one paisa in a rupee with effect from 1st day of April, 1995 to 31st day of March, 1998 subject to the conditions mentioned in clause (11) above, and] [Added vide S.O. 38/P.A. 46/48/S-5/Amd/95 dated 21.9.95.]

22. [The rate of tax on goods manufactured by M/s. J.C.T. Limited, Synthetic Fibres Division (Fibre Unit), Dharamshala Raod, Village Chohal, District Hoshiarpur, shall be one-and-a-half paise with effect form 1st day of April, 1995 to 31st day of March, 2000."] [Added vide S.O. 38/P.A. 46/48/S-5/Amd/95 dated 21.9.95.]

23. [The rate of tax on electronic goods manufactured specified in Annexure 'A' to clause (11), in the State of Punjab by the new electronic units coming up, on or after the 24th June, 1991, which are exempt from the tax for a period of ten years from the date of production and after the expiry of the said period the rate of tax shall be calculated at the rate of three and a half paise in a rupee for a further peiroad of three years."] [Added vide S.O. 98/P.A. 46/48/S.5/97 dated 13.3.97.]

24. [The rate of tax on bullion and species shall be half paise in a rupee.] [Added vide ibid.]

[Clause (17) added by SO.65/PA.46/48/S.5/Amd/90 dated 20.12.1990]