

# **The Punjab General Sales Tax (Second Amendment) and Validation Act, 2000**

CHANDIGARH

India

## **The Punjab General Sales Tax (Second Amendment) and Validation Act, 2000**

### **Act 7 of 2000**

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The Punjab General Sales Tax (Second Amendment) and Validation Act, 2000(Punjab Act No. 7 of 2000)[Dated 28.6.2000]G.S.R. 570(E). - In exercise of the powers conferred by section 87 of the Punjab Re-organisation Act, 1966 (31 of 1966) the Central Government hereby extends to the Union Territory of Chandigarh, The Punjab General Sales Tax (Second Amendment and Validation) Act, 2000, (Punjab Act No. 7 of 2000) as in force in the State of Punjab on the date of this notification, subject to the following modifications, namely :-Modifications

**1. Throughout the Act, for the words "State Government", wherever they occur, the word "Administrator" shall be substituted.**

### **2. In Section 1,-**

(i)in sub-section (1) for the words, brackets and figures "the Punjab General Sales Tax (Second Amendment and Validation) Act, 2000", the words, brackets and figures "the Punjab General Sales Tax (Second Amendment and Validation) Act, 2000 as extended to the Union Territory of Chandigarh", shall be substituted;(ii)in sub-section (2), for clause (a), the following clause shall be substituted, namely :-"(a) It shall come into force at once.";(iii)in sub-section (2), in clause (b), sub-clauses (ii) and (iii) shall be omitted.

### **3. Sections 4 and 5 shall be omitted.**

Annexure

## **Part I – Department of Legal and Legislative Affairs, Punjab**

NotificationThe 10th April, 2000No. 13-Leg/2000. - The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 6th April, 2000, and is hereby published for general information :-An Act further to amend the Punjab General Sales Tax Act, 1948Be it enacted by the Legislative of the State of Punjab in the Fifty-one Year of the Republic of India as follows :-

### **1. Short title and commencement.**

(1)This Act may be called the Punjab General Sales Tax (Second Amendment and Validation) Act, 2000.(2)(a)Section 2 of this Act shall be deemed to have come into force on and with effect from the 1st day of April, 1999;(b)(i)Section 3 of this Act shall come into force at once, but in respect of the goods specified in items 11 and 26 under Category IV, item 5 under Category IX and item 4 and 5 under Category X of Schedule 'A' appended to the Act, is shall come into force from such date as the State Government may, specify by notification, and till notification is issued, the tax in respect of these goods shall be levied at the rates specified in Category XI of Schedule 'A';(ii)The rate of tax on goods specified it item 56 under category IX of schedule 'A' appended to the Act shall remain in force upto the 31st day of March, 2000, and thereafter the rate of tax on these goods shall be as specified under Category X of Schedule 'A';(iii)The goods specified in items 69, 70 and 71 of Schedule 'B' appended to the Act, shall remain tax free goods upto the 31st day of March, 2000, and thereafter the rate of tax on these goods shall be as specified under Category X of Schedule 'A'.

### **2. Amendment of section 4 of Punjab Act 46 of 1948.**

- In the Punjab General Sales Tax Act, 1948 (hereinafter referred to as the principal Act), in section 4, in sub-section (5),-(i)in clause (bb), for the words and sign "restaurant", the words and signs "restaurant, halwai shop, bakery" shall be substituted;(ii)clause (bbb) shall be omitted; and(iii)in clause (c), for the brackets, letters, sign and words "(b) (bb) and (bbb) ", the brackets, letters and words "(b) and (bb) " shall be substituted.

### **3. Amendment of section 5 of Punjab Act 46 of 1948.**

- In the principal Act,-(A)in section 5, for sub-section (1), the following sub-section shall be substituted, namely :-["(1) Subject to the provisions of this Act, there shall be levied on the taxable turnover of a dealer, a tax at the rate not exceeding twenty paise in a rupee, as the State Government may specify by notification from time to time:]Provided that the rate of tax on the goods as categorised in Schedule 'A' shall be such, as has been specified for those goods in this Schedule. The State Government after giving by notification, not less than ten days notice of its intention so to do, may by like notification, add to or delete from this Schedule, and thereupon the Schedule shall be deemed to have been amended accordingly:Provided further that if the State Government is satisfied that circumstances exist, which render it necessary to take immediate action, it may dispense with the condition of previous publication :Provided further that the rate of tax shall not

exceed four paise in a rupee in respect of any declared goods. Explanation - The amount of tax shall be calculated to the nearest rupee by ignore in fifty paise or less and counting more than fifty paise as one rupee." Substitution of section 6 of Punjab Act 46 of 1948. (B) for section 6, the following section shall be substituted, namely :- "6. No tax shall be payable on the sale of goods specified in Schedule 'B' to the conditions specified therein: Tax free goods. Provided that the State Government after giving by notification, not less than ten days, notice of its intention so to do may by like notification, add to or delete from this Schedule, and thereupon the Schedule shall be deemed to have been amended accordingly. Provided further that if the State Government is satisfied that circumstances exist, which render it necessary to take immediate action, it may dispense with the condition of previous publications." (C) for the existing Schedule 'A' and 'B' the following Schedules shall, respectively, be substituted, namely :- "Schedule 'A' [See Section 5(1)]

Sr.No. Description of goods

CATEGORY-I

GOODS TAXABLE AT THE RATE OF ONE PERCENT

- 1 Bullion and specifics

CATEGORY-II

GOODS TAXABLE AT THE RATE OF TWO PERCENT

- 1 Ornaments and jewellery other than ornaments and jewellery containing precious or semi-precious or artificial semi-precious stones.

CATEGORY-III

GOODS TAXABLE AT THE RATE OF THREE PERCENT

- 1 Pulses, that is to say, malka masor and its dal, dried peas and its dal, rawan, white, rajmanh, rongi (red and white), lallobia, dal kulth, lobia, kangni, swank, soyabeans, gowara, harwan, gram and its dal, gram flour (besan) urad and its dal, moong and its dal, moth and its dal, tur (arhar) and its dal.
- 2 Sports goods;

CATEGORY-IV

GOODS TAXABLE AT THE RATE OF FOUR PERCENT

- 1 Declared goods are specified in section 11 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956).
- 2 Karyana items, that is to say—ajwain; black pepper, clove, cardamom, coriander seeds, cinnamon, cumin seeds, chatmasala, chana masala, fenugreek, garam masala, mustard seeds (rai), meat masala, pomegranate seeds, turmeric, fennel (sounf), emblic, myrobalan (amla), ampapad, dry mango, peels (amchur Kuta and powder), psyllium seeds (isubgoal), big cardamom (ilachidoda), tamarind (imli), anab, Kalaunji (Kalawanji), Kali zeeri, Kamarkas gond katina and other goods, darau, water chest nuts (singhara), chaksu, charonji, mace (javitri), nutmegs (jaifal), bay leaf (tejpatra), hallon (asalis halam), long pepper (pipalmaggan), poppy seeds (khaskhas), wild violet (banafsha), baleric myrobalans (behra), chebolic, myrobalans (harrat), majith hemma (mehndi), magaz kheera, magaz tarbuj, magaz, kaddu, magaz, kharbooja, shikkakai, dry ginger (sund), seal sago

(sabudana), betel nuts (supari), shora, dill seeds (soye), asafeotida (hing), rattanjot licorice (malathi), nashadar thikri, nashadarpowder, nashadar tikki, fatkari, musk kapur, kol dodda, phoolmakhana, sat nimboo, guggal, fenugreek leaves (methi pattas), degi mirch (kashmiri mirch).

3 Vanaspati ghee.

4 Readymade garments excluding garments of leather, fur and silk.

5 Chemical fertilizers.

6 Pesticides, weedicides, fungicides, herbicides and insecticides.

Packing materials i.e. gunny bags, HDPE bags and packs, corrugated and wooden boxes, plastic and tin containers including barrels, cardboard boxes, thermocol packs used for packing only.

8 Hosiery goods.

9 Oil cake and de-oiled cakes.

10 Safety matches

11 Yarn of all types including knitting wool, raw wool and waste thereof

12 Fibre, wool top and thread of all kinds and waste thereof.

13 Unprocessed cereals including paddy and wheat.

14 Sugar imported from abroad

15 Gur, jaggery and shakker

16 Harvest combine and parts thereof.

17 Tractor and tractor attachments and parts thereof.

18 Milk when purchased for use in the manufacture of any goods other than tax free goods for sale.

19 Oil seeds as specified in clause (vi) of section 14 of the Central Sales Tax Act, 1956.

20 Dry fruits

21 Rubber chappals and canvas shoes

22 Utensils made of stainless and aluminium

23 Processed vegetables, fish and meat when sold in sealed containers

24 All goods, other than those specified in Schedule 'B' when used in the manufacture of goods not sold within the State of Punjab or in the course of inter State trade or commerce or in the course of export out of the territory of India and when acquired within the State of Punjab but neither sold as such in the State of Punjab nor sold as such in the course of export out of territory of India.

25 Goods sold to Government of India or any State Government except where the rate of tax is lower than 4% subject to production of a certificate in the following form —

#### CERTIFICATE

(To be used when purchase is made by the Government of India or any State Government)

**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 from you as per bill/ case 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

Dated \_\_\_\_\_

Seal of the authorised officer of the department

Dated \_\_\_\_\_

\*Particulars of bill/cash memo.

Date \_\_\_\_\_ No. \_\_\_\_\_

Amount \_\_\_\_\_

(Note : To be furnished by the selling dealer)

**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. \_\_\_\_\_ dated \_\_\_\_\_ purchased from you as per bill/ cash memo stated below.

Supplied under your challan No. \_\_\_\_\_ dated \_\_\_\_\_ as purchased by or on behalf of the Department.

Signature \_\_\_\_\_

Designation of the authorised Officer of the Department.

Dated \_\_\_\_\_

Seal of the authorised officer of the department.

Dated \_\_\_\_\_

\*Particulars of bill/cash memo. Date \_\_\_\_\_ No. \_\_\_\_\_

Amount \_\_\_\_\_

(Note : To be retained by the purchasing Government Department)

26 Industrial inputs purchased by the industrial units registered under the Act for use by them in the manufacture of taxable goods for sale :

- (a) Non-ferrous metals, namely, sulphur, zinc and aluminium;
- (b) belting;
- (c) chemicals, namely barytes, hydrogen peroxide, silicon, carbide, lime, caustic soda, ferrosilicon and naphtha;
- (d) bearings;
- (e) dyes;
- (f) ferro alloys and super alloys;
- (g) refractory bricks;
- (h) polystyrene; and
- (i) transformer.

CATEGORY-V

GOODS TAXABLE AT THE RATE OF FIVE PERCENT

- 1 Motor vehicles including accessories and parts thereof but excluding tractors and harvest combines and their parts and attachments.

- 2 Halwai goods.

CATEGORY-VI

GOODS TAXABLE AT THE RATE OF SIX PERCENT

- 1 Edible oils.
- 2 Bicycles including their parts and accessories.
- 3 Achars, chatnees, papad and warian.

CATEGORY-VII

GOODS TAXABLE AT THE RATE OF EIGHT PERCENT

- 1 Goods not specified elsewhere.

CATEGORY-VIII

GOODS TAXABLE AT THE RATE OF TEN PERCENT

- 1 Cooking gas.

CATEGORY-IX

GOODS TAXABLE AT THE RATE OF TWELVE PERCENT

- 1 Weather proofing compounds.
- 2 Fire works including coloured matches.
- 3 Furs and skins with fur and articles of personal and domestic use made from furs.
- 4 Lifts, escalators and elevators and component parts, spare parts and accessories thereof.
- 5 Diesel oil.
- 6 Marble, marble tiles and granite.
- 7 Sandal wood and its oil.
- 8 Sound transmitting equipment including telephones, loudspeakers and parts thereof.
- 9 Typewriters and duplicating machines and parts thereof.
- 10 Cutlery.
- 11 Silk, silk fabrics and garments made thereof.
- 12 Vacuum cleaner including its parts and accessories thereof.
- 13 TVs, VCRs including their parts and accessories thereof.
- 14 Teleprinters.
- 15 Transformers.
- 16 Transmission wires and towers.
- 17 Voltage stabilisers including their parts and accessories thereof.
- 18 Washing machines including their parts and accessories thereof.
- Wireless reception instruments and apparatus including radios and radio-gramophones and spare parts and accessories thereof and electric valves, accumulators, amplifiers, loudspeakers and spare parts and accessories thereof.
- 20 Air Conditioners including parts and accessories thereof.

- 21 Arms and ammunition except "Kirpan".
- 22 Stainless steel articles excluding utensils, razor blades and surgical instruments.
- 23 Carpets.
- 24 Cushions, pillows, mattresses, sheets and other articles made of rubber or foam rubber or plastic foam or other synthetic foam or rubberised coir.
- 25 Electronic toys and games.
- 26 Leather goods excluding sports goods and footwear.
- 27 Musical instruments.
- 28 Calculating machines and tabulating machines.
- 29 Cigarette cases and lighters.
- 30 Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith but excluding photographic cameras and enlargers, lenses, films and plates, papers and cloth and other parts and accessories required for use therewith.
- 31 Glassware, glazedware and chinaware but excluding bangles and crockery.
- 32 Naptha.
- 33 Spark plugs.
- 34 Rubber goods except footwear.
- 35 Cosmetics, toilet goods including perfumes, scents, deodorants, scented hair oils, hair tonics, hair dyes, shampoos, soaps but excluding toothbrush, toothpaste, tooth powder, kum kum, detergents and washing soaps.
- 36 Adhesives of all types including adhesive tape, cellophane tape and glue.
- 37 PVC articles.
- 38 Asphaltic roofings.
- 39 Laminated sheets including sun-mica sheets and formica sheets of all types.
- 40 Industrial gases including oxygen, nitrogen, acetylene gas, burners and other equipments and accessories for use therewith but excluding therapeutic gases.
- 41 ACSR conductors.
- 42 Refrigerators, air-conditioning plants and component parts and accessories thereof.
- 43 Clocks, time-pieces and watches and parts thereof.
- 44 Dictaphone and parts thereof.
- 45 Binoculars, telescopes and opera glasses.
- 46 Gramophones and component parts thereof and records.
- 47 Vacuum flasks of all kinds including thermos, thermic jugs, ice buckets or boxes, urns and domestic receptacles to keep food or beverages hot or cold and refills thereof.
- 48 Sanitary goods and fittings.
- 49 Preserved food articles including all kinds of fruits, fruit juices and drinks, squashes, cordials, syrups, ketchup, jams, pickles, murrabba and chatni when sold in packed and preserved form.
- 50 Picnic sets.

- 51 All tiles including mosaic tiles but excluding roofing tiles.
- 52 Perambulators.
- 53 Celluloid, bakelite goods and goods of similar substance except toys for children and plastic footwear.
- 54 Aeronautics including aeroplanes, ground equipments, their component parts, spare parts and accessories thereof including tyres and tubes required for such aeroplanes.
- 55 Single digit lottery tickets where a prize is provided on any single digit occurring in the number of the lottery tickets.
- 56 Foreign liquor as defined in sub-paragraph (2) of paragraph 2 of the Punjab Excise Liquor Definitions 1954.

**CATEGORY-X**

**GOODS TAXABLE AT THE RATE OF TWENTY PER CENT**

- 1 Aerated water including soft drinks.
- 2 Narcotics.
- 3 Petroleum products including aviation turbine fuel and kerosene but excluding diesel and cooking gas.
- 4 Mobil oil and lubricants.
- 5 Molasses.
- 6 Liquor of all kinds, foreign liquor as defined in subparagraph (2) of paragraph 2 of the Punjab Excise liquor definitions, 1954.
- 7 Rectified spirit.

**CATEGORY-XI**

Sr.No.	Description of goods	Rates of tax applicable
1	Diesel oil	8.00%
2	Mobile oil and lubricants	8.00%
3	Molasses	8.00%
4	Yarn of all types including knitting wool and raw wool	2.00%
5	Liquor except foreign liquor as defined in sub-paragraph (2) of paragraph 2 of Punjab Excise Liquor Definitions, 1954	Nil
6	Rectified spirit	Nil
7	Industrial inputs as specified at item 26 under Category IV of Schedule 'A'	As applicable under the existing provisions of the Act or the rules made thereunder

**'B'**

(See Section 6) Goods Exempted from Tax



Sr.No. Description of goods

1. Fresh vegetables, fruits, meat and fish other than canned, cooked, preserved, processed, dried, dehydrated except when sold in sealed containers.
2. Common Salt whether processed or unprocessed.
3. Fresh milk and pasteurised milk but not including condensed and dried milk or when purchased for use in the manufacture of any goods other than tax free goods for sale
4. Eggs
5. Plain water but not including aerated water or mineral water or water sold in bottles or sealed containers.
6. Books, periodicals and journals.
7. Unbranded bread.
8. Fresh Flowers.
9. Khandsari including sugar as defined in Central Excise and Salt Act, 1944 (1 of 1944) but not including imported sugar in all forms.
10. Condoms and contraceptives.
11. Curd, Lassi and butter milk.
12. Planting materials, that is to say, certified seeds, bulbs, suckers, nursery plants used for raising grass, fruits and flowers.
13. Electric energy
14. Glass and plastic bangles.
15. Kum-kum.
16. Wheel chairs and crutches used by handicapped persons
17. Artificial limbs and hearing aids for the deaf and dumb.
18. Atta, maida, suji and rice flour where the tax has been paid under the Act in respect of purchase or wheat or paddy as the case may be, out of which such goods have been procured.
19. Wooden handicrafts with plastic or wood inlaid work.
21. Poultry feed and cattle feed including prawn feed but excluding feed supplements, nutrients, mineral mixture, vitamins, medicines and other category of feed supplements, which are used in poultry feed, prawn feed and feed for livestock.
22. Gobar gas plants and its accessories.
23. Agriculture implements and parts thereof as per details given below :—  
(A) ORDINARY AGRICULTURAL IMPLEMENTS
  - (1) Hand hoe or Khurpa
  - (2) Sickle
  - (3) Spade
  - (4) Baguri
  - (5) Hand-wheel hoe.
  - (6) Horticultural tools like budding, grafting knife, secateur, pruning, shear or hook, hedge shear, sprinkler, rake.

- (7) Sprayer, duster and sprayer-cum duster
- (8) Soil injector.
- (9) Jandra.
- (10) Wheel barrow.
- (11) Winnowing fan or winnower.
- (12) Dibbler.
- (13) Gandasa.
- (14) Puddler.
- (15) Fertilizer seed broadcaster.
- (16) Maize sheller.
- (17) Groundnut dicorticator.
- (18) Manure or seed screen.
- (19) Flame gun.
- (20) Seed grader.
- (21) Hand-driven chaff-cutters
- (22) Tasla.
- (23) Tangli.

(B) BULLOCK DRAWN AGRICULTURAL IMPLEMENTS

- (1) Yoke
- (2) Plough
- (3) Harrow and its following parts :—
  - (i) Harrow frame
  - (ii) Harrow spool
  - (iii) Harrow axle
  - (iv) Harrow scrappers
  - (v) Harrow draw bar
  - (vi) Harrow draw bar "U"
  - (vii) Harrow Clamp
  - (viii) Harrow handle
  - (ix) Harrow clutch
  - (x) Harrow pathala.
- (4) Cultivator or triphali
- (5) Seed drill, fertilizer drill, seed-cum-fertilizer drill.
- (6) Planter
- (7) Plank or float
- (8) Leveller or scoop
- (9) Ridger

- (10) Ditcher
  - (11) Bund former
  - (12) Thrasher or phalla
  - (13) Transplanter
  - (14) Chaffcutter
  - (15) Persian wheel and bucket chain or washer chain.
  - (16) Cart and its following parts:—
    - (i) ADV rims
    - (ii) ADV axle
    - (iii) Drawbar
    - (iv) Hook
  - (17) Reaper
  - (18) Mower
  - (19) Sugarcane crusher
  - (20) Cane juice boiling pan and grating
  - (21) Roller
- (C) CAMEL DRAWN CART
- (D) TRACTOR DRAWN AGRICULTURAL IMPLEMENTS
- (1) Plough and its following parts:—
    - (i) Mould board plough assembly
    - (ii) Disc plough covers
    - (iii) Disc plough hubs
    - (iv) Disc plough wheels
    - (v) Disc plough shoes
    - (vi) Disc plough brackets cap
    - (vii) Disc plough brackets
    - (viii) Disc plough assembly scrapper
    - (ix) Disc plough bracket scrapper
    - (x) Disc plough bracket furrow wheel
    - (xi) Disc plough bracket assemble axle
    - (xii) Disc plough Set cap
    - (xiii) Disc plough assembly spindle and dust cap
    - (xiv) Disc plough furrow wheel.
  - (2) Harrow and its following parts :—
    - (i) Harrow frame
    - (ii) Harrow spool
    - (iii) Harrow bush

- (iv) Harrow C.I. nut and chunk nut
  - (v) Harrow hub
  - (vi) Harrow axle
  - (vii) Harrow nipple bolt
  - (viii) Harrow lock patti
  - (ix) Harrow scrapper
  - (x) Harrow draw bar
  - (xi) Harrow draw bar 'U'
  - (xii) Harrow clamp
  - (xiii) Harrow handle
  - (xiv) Harrow clutch
  - (xv) Harrow patnals.
- (3) Cultivator or tiller and its following parts :—
- (i) Tiller tyne assembly
  - (ii) Tiller tyne
  - (iii) Tiller Spring
  - (iv) Tiller Shovel/phalla
  - (v) Tiller type assembly
  - (vi) Tiller achor pin
  - (vii) Tiller toggle assembly
  - (viii) Tiller link pin
  - (ix) Tiller tyne stop.
  - (x) Tiller assembly tool bar
  - (xi) Tiller 3 point linkage
  - (xii) Tiller twist patti
  - (xiii) Tiller angle bracket
  - (xiv) Tiller tyne assembly.
- (4) Seed drill, fertiliser drill or seed-cum-fertiliser drill itsfollowing parts :—
- (i) Seed drill tyne
  - (ii) Seed drill shovel/phalla
  - (iii) Seed drill gari
  - (iv) Seed drill feeder (pistol)
  - (v) Seed drill soout
  - (vi) Seed drill hopper assembly
  - (vii) Seed drill ground wheel.
- (5) Fertiliser broadcaster
- (6) Planter

- (7) Plank or float
  - (8) Leveller or scoop and its following parts :—
    - (i) Leveller frame assembly
    - (ii) Leveller blade
    - (iii) Leveller main frame.
  - (9) Bund former
  - (10) Ridger and its following parts :—
    - (i) Ridger tyne
    - (ii) Ridger shoes
    - (iii) Ridger shovels/phalla.
  - (11) Trailer and its following parts :—
    - (i) ADV rims
    - (ii) ADV axles
    - (iii) Trailer draw bar
    - (iv) Trailer hook
  - (12) Puddler
  - (13) Ditcher
  - (14) Cage wheel
  - (15) Sprayer, duster or sprayer-cum-rotovator
  - (16) Roller
  - (17) Hoe, rotary hoe or rotovator
  - (18) Reaper or mower, harvester
  - (19) Potato harvester or spinner
  - (20) Groundnut digger shaker
  - (21) Transplanter
- (E) POWER IMPLEMENTS
- (1) Thrasher and its following parts :—
    - (i) Thrasher weight wheels
    - (ii) Thrasher jali
    - (iii) Thrasher sieve set
    - (iv) Thrasher 'U' clamp and beater
    - (v) Thrasher rotor
    - (vi) Thrasher ground wheels
  - (2) Chaff-cutter
  - (3) Maize sheller
  - (4) Groundnut decorticator
  - (5) Seed grader

- (6) Winnower
  - (7) Seed treater
  - (8) Power Sprayer or duster
  - (9) Centrifugal pumps
  - (10) Poultry feed grinder and mixer
  - (11) Transplanter.
24. Agricultural or horticultural produce sold by a person or a member of his family grown by himself or grown on any land in which he has an interest whether as owner or unfructuary mortgagee, tenant or otherwise.
25. All goods sold to the serving military personnel and Ex-servicemen by the Canteen Stores Department direct or through the authorised canteen contractors or through unit run canteen.
26. Liquor and other articles when sold at the duty free shop at the International Airport, Amritsar owned and operated by the Indian tourism Development Corporation Ltd., subject to the condition that the sales are paid for in foreign exchange.
27. Tobacco whether cured, uncured or manufactured and all its products including bidis, cigarettes, cigars.
28. Admission forms and prospectuses of Punjab School Education Board and of the Universities in the State.
29. All varieties of cotton, woollen or silken textiles, including rayon, artificial silk or nylon whether manufactured by handloom or powerloom or otherwise but not including carpets, druggets, woollen dress and monofilament niwar.
30. All varieties of textiles covered by item 29 on which knitting and embroidery work has been done.
31. Such varieties of canvas cloth, tarpaulins and similar other products, manufactured with cloth as base as are manufactured in textile mills, powerloom factories and processing factories.
32. Leather cloth and inferior or imitation leather cloth ordinarily used in book binding (rubberised) tissue or synthetic waterproof fabric whether single textured or double textured and book binding cotton fabrics.
33. All goods sold to the Indian Red Cross Society and St. John Ambulance Association.
34. Judicial and non-judicial stamps, standard water-marked petition papers and lottery tickets except single digit lottery tickets where a prize is provided on any single digit occurring in the number of the lottery tickets.
35. Fodder (dry or green) except oil cakes and deoiled cakes.
36. Independence jayanti badges.
37. All goods produced by training-cum-production centre run by the Social Welfare Department which are sold by these centres themselves.
38. Gems and jewellery when sold to foreign tourists against foreign currency.
39. Philatelic stamps.

40. Greeting cards, diaries and calendars when sold by UNICEF and WWF.
41. Patashas, golies, chirwas, boora, makhana, marunda, ilachidana, phullian, murmura and rice layee.
42. Educational writing instruments, that is to say, slates, pencils, chalks, crayons, geometry boxes, takhties, black ink used for takhites, blackboards, sharpners, erasers, footrules, notebooks and drawing copy books used by students in schools.
43. Dhoop and agarbatties.
44. Straw covers.
45. Kuth.
46. Kiker bark.
47. Husk of all foodgrains and pulses.
48. Pan.
49. X-Ray photographs when sold by radiologists preparing them.
50. Spinning wheel (charkha) and its parts.
51. Earthenware made by Kumhar.
52. Country made shoes (Jooties) when sold by the makers of such shoes himself or any other member of his family; provided that the maker does not employ any outside labour or use power at any stage for making the shoes.
53. All articles of handicrafts and readymade garments made out of handloom cloth by the Industrial Co-operatives when sold through Government Emporia and the Sales Depots of the Punjab Weavers Apex Co-operative Society Limited
54. Edible oils produced from sarson, toria and til in indigenous 'kohlus' whether worked by animals or human beings and the same is sold by the owners of such 'Kohlus' only.
55. Eatables and drinks when sold at such tea stalls within the premises of a Railway Station as are run or for which contracts have been given by the Railway Authorities.
56. Indian food preparations including dahi, lassi and tea ordinarily prepared by Tandoorwalas, Dhabawalas and Lohawalas and when sold by the persons running Tandoors, Dhabas and Lohas exclusively.
57. Medicines when sold by medical practitioners of Allopathic, Ayurvedic and Unani and Homoeopathic systems of medicine, owning dispensaries in the course of dispensing medicines to their patients on their own prescriptions
58. Mango stones and mango kernels.
59. All articles of handicrafts prepared by the Tibetans Woollen Yarn Centre of His Holiness the Dalai Lama's Charitable Trust, Amritsar.
60. Subsidised articles of food sold to workers within the premises of a canteen established under the Factories Act, 1918 and the Punjab Factory Rules, 1952.
61. Bones (raw material)
62. Chun (wand)
63. Honey, bee-hive boxes along with attached equipments, bee-hive wax and pollen
- 64.

RCC/PVC pipes subject to furnishing of a certificate issued by the Department of Soil Conservation Punjab to the effect that these pipes have been purchased by the consumer for bonafide use in underground irrigation purposes within the State of Punjab

65. All goods consumed in the execution of a works contract pertaining to printing, dyeing, bleaching or processing by the processor of cloth.

66. 'Vaan' and 'Rassi' produced from baggasse and green grass

67. Pens and ball pens

68. Life saving drugs as specified below —  
N Fluids.

(1) 5% Dextrose

(2) 5% Dextrose saline

(3) Haemacel

(4) Ringer lactate

(5) Mannitol

Antibiotics

(6) Inj Ampicillin

(7) Inj C-Pencillin

(8) Inj. Cephalosporins

(9) Inj. Gentamicin

(10) Inj. Metronidazole.

Vasopressors

(11) Inj. Dopamine

(12) Inj. Adrenalin

(13) Inj. Ephedrine.

Analgesics (Pain Killers).

(14) Inj Pethidine

(15) Inj. Morphine

(16) Inj Pentazocine

(17) Inj Diazepam

Steroids.

(18) Inj. Dexamethasone

(19) Inj. Dexamethasone

Beta Blockers:

(20) Inj. Propranolol

Bronchodilators:

(21) Inj. Aminophyllin

(22) Inj. Deriphyllin

Antipyretics:



(23) Inj. Paracetamol

Antiemetic.

(24) Inj. Metachlopramide

(25) Inj. Phenrgan

Antilallergic:

(26) Inj. ChlorphenamineMoleate

Cardiology:

(27) Inj. Streptokinaso

(28) Inj. Nifroprusside

(29) Inj. Xylocard

(30) Cap. Nifedipine.

Gynaecology

(31) Inj. Pitocin

(32) Inj. Methergin

(33) Inj. Magnesium Sulphate.

Antiepileptics :

(34) Inj. Phenytoin

(35) Inj. Phenebarbitone.

Miscellaneous :

(36) Inj. PAM

(37) Snake Venom

(38) Inj. Chromostat

(39) ORS

(40) Inj. Insulin (Plain)

(41) Inj. Niethamide

(42) Inj. Lasix

(43) Inj. Soda Bicarbonate

(44) Inj. Calcium Gluconate

(45) Inj. Potassium Chloride

(46) Inj. Atropine.

69. Beer when sold by the Country Liquor Licensees

70. Indian made foreign liquor of 60 degree proof when sold byand to the country liquor licensees.

All goods except foreign liquor as defined in sub-paragraph(2) of paragraph 2 of the Punjab  
71. Excise Liquor Definitions, 1951on which duty is or may be levied under the Punjab Excise Act,1914 of the Opium Act, 1878 subject to entry 69."

#### **4. Amendments of Schedules 'C' and 'D' and Validation.**

(1)The amendments made in Schedules 'C' and 'D' of the principal Act, by notifications No. S.O. 70/P A. 16/18/S.31/Amd/99, dated the 15th October, 1999, and No. S.O. 69/P.A. 16/18/S.5/Amd/99, dated the 15th October, 1999, respectively, shall be deemed to be in force during the period commencing on the 20th day of October, 1998, and ending with the 14th day of October, 1999.(2)Notwithstanding any judgement, decree or order of any court or other authority, any tax levied or collected or purported to have been levied or collected on the first stage of sale of oil-seeds as specified against serial number 3, under column 2 of Schedule 'D' of the principal Act, in respect of the period commencing on the 20th day of October, 1998 and ending with the 14th day of October, 1999, shall for all purposes be deemed to be and to have always been levied or collected in accordance with law as if the Notification, No S.O 70/P A. 46/48/S 3 l/Amd./99, dated the 15th October, 1999 and No S.O 69/PA 46/48/ S 5/Amd 199, dated the 15th October, 1999, were in force during the aforesaid period, and accordingly,-(a)no suit on other proceedings shall be maintained or continued in any court for the refund of any tax so paid;(b)no court shall enforce any decree or order directing the refund of any tax so paid;(c)any tax levied or purported to have been levied on the first stage of sale of oil-seeds as specified against serial No. 3, under column 2 of Schedule 'D' of the Principal Act in respect of the period commencing on the 20th day of October, 1998, and ending with the 11th day of October, 1999, but not collected, may be recovered in the manner provided in the principal Act; and(d)any tax due on the first stage of sale of oilseeds as specified against serial No 3, under column 2 of Schedule 'D' of the principal Act in respect of the period commencing on the 20th day of October, 1998, and ending with the 14th day of October, 1999, but not assessed or levied may be assessed or levied and collected in the manner provided in the principal Act, notwithstanding the period of limitation provided thereon.(3)For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person-(a)from questioning in accordance with the provisions of the principal Act and the rules made thereunder, the levy or collection of such tax; or(b)from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.

#### **5. Repeal and Saving.**

(1)The Punjab General Sales Tax (Amendment) Ordinance, 2000 (Punjab Ordinance No. 2 of 2000), the Punjab General Sales Tax (Second Amendment) Ordinance, 2000 (Punjab Ordinance No. 3 of 2000) and the Punjab General Sales tax (Third Amendment and Validation) Ordinance, 2000 (Punjab Ordinance No. 5 of 2000), are hereby repealed.(2)Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.