

# Goods Taxable at First Stage in Punjab

PUNJAB

India

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### Rule GOODS-TAXABLE-AT-FIRST-STAGE-IN-PUNJAB of 1971

- Published on 20 April 1971
- Commenced on 20 April 1971
- [This is the version of this document from 20 April 1971.]
- [Note: The original publication document is not available and this content could not be verified.]

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#### 1.

Sl. No.	Description of goods	Date effective from	Notification Nos. and date
1	2	3	4
1	Vegetable ghee & cement (whether sold with or without containers)	20.4.1971	No. S.O.24/PA.46/48/S.5/71 dated 20.4.1971.
2	Bricks	01/04/66	No. S.O.76/PA.46/48/S.5/66 dated 30.3.1966
3	Molasses	01/04/66	- do -
4	Arms and ammunition	01/04/66	- do -
5	Motor vehicles including their chassis	01/04/66	- do -
6	Motor cycles and motor cycle combinations.	01/04/66	- do -
7	Motor Scooters & motorettes	01/04/66	- do -
8	Kerosene oil, light diesel oil, Mobil oil and other lubricants (whether sold with or without containers)	23.2.1976	No.S.O.6/PA.46/48/S.5/76 dated 23.2.1976.
9	Cooking gas	23.2.1976	- do -
10	Gas cylinders	23.2.1976	- do -
11	Auto tyres and tubes	23.2.1976	- do -
12	Aerated waters	17.6.1974	No.S.O.29/P.A.46/48/S.5/74 of 17.6.1974
13	Maida (whether sold with or without gunny bags bardana)	08/07/83	No. S.O.37/PA.46/48/S.5/83 dated 8.7.1983

14	Beer	14.2.1977 to 31.3.1984	No. S.O. 12/PA.46/48/S.5/77 dated 10.2.1977 (rescinded on 1.4.1984 vide notification No. S.O. 21/PA.46/48/S.5/84 of 29.3.1984).
15	Furnace oil, aviation Turbine fuel, mosquito Larvaecidal oil, transformer oil, Bitumen, asphalt, petroleum gases (cooking gas) mineral turpentine oil, water methanol mixture, naphtha, hydraulic brake fluid.	01/04/79	No. S.O. 5/PA.46/48/S.5/79 dated 9.2.1979
16	Medicines & drugs	01/04/79	No. S.O. 15/PA.46/48/S.5/79 dated 16.3.1979
17	All kinds of paper	21.12.1979	No. S.O. 87/PA.46/S.5/79 dated 21.12.1979.
18	Watches, clocks, time pieces and parts	10/11/82	No. S.O. 44/PA.46/48/S.5/82 dated 10.11.1982.
19	Foreign liquor except beer (whether sold with or without containers)	01/04/83	S.O. 16-PA.36/48/S.5/83 dated 22.3.1983.
20	Foreign liquor (whether sold with or without container)	01/04/83	S.O. 16-PA.36/48/S.5/83 dated 22.3.1983.
21	Battery Cells	01/05/83	S.O. 22 PA.46/48/S.5/83 dated 20.4.1983.
22	Tea, Ice, Match boxes, Suji and Desi Ghee (whether sold with or without containers)	30.5.1984	S.O. 43/PA.46/48/S.5/84 dated 30.5.1984
23	Superior Kerosene Oil, Light Diesel Oil, Lubricants Liquified Petroleum gases (Cooking gas) Furnace oil, Aviation Turbine fuel, Mosquito Larvaecidal oil, Naptha Bitumen, Hydraulic Brake fluid & water Methanol Mixture other than Motor Sprit & High Speed Diesel Oil	04/01/85	S.O. 3/PA.46/48/S.5/85 dated 4.6.1985
24	Oil Cake	04/02/86	S.O. 6/PA.46/48/S.5/86 dated 4.2.1986.
25	Wheat Flour	10/11/88	S.O. 76/PA.46/48/S.5/88 dated 10.11.1988
26	Bardana made of Jute or fibre synthetic or any other material	27.6.1986	S.O. 27/PA.46/48/S.5/86 dated 27.6.1986
27	Specified Electronic goods	11/12/86	No. S.O. 56/PA.46/48/S.5/86 dated 11.12.1986
28	P.V.C. Pipes	08/05/92	S.O. 33/PA.46/48/S.5/92 dated 8.5.1992

29	Button Cells	20.12.1990	S.O.63/P.A.46/48/S.5/90 dated 20.12.1990
30	Plywood, adhesive laminates, refined edible oils, Refrigerator and its parts typewriter and its parts, Airconditioner and its parts and yarn of all types (excluding cotton yarn)		S.O. 49/PA.46/48/S.5/93 dated 10.5.1993
31	Electrical appliances excluding electric motors starters and monoblock pumping sets but including all types of electric fans, pedestal fans and exhaust fans and coolers, room heaters, grinders and mixtures, table lamps, washing machines, gesers, flourescent tubes and bulbs.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
32	Sanitary goods and fittings.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
33	Glazedware, glassware [excluding empty glass bottles]*, chinaware and all types of crockery and ceramics.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
34	Asbestos sheets and their fittings.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
35	All tiles including mosaic tiles.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
36	Toilet goods including all types of soaps, detergents, washing powders, hair oils, shampoos, tooth pastes.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
37	Wireless reception instruments, television sets, radio, video cassettes, video cassette recorders, video cassette players, two-in-one, three-in-one, gramophones and transistors/radios (Audio Visual, Wireless reception and reproduction instruments)	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
38	Sewerage hume and cement pipe.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
39	All kinds of batteries and lead accumulators.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
40	Foam, foam rubber, coir foam and their products.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
41	Carpets, druggets, woollen durries, cotton floor durries, blankets, rags and all varieties of dryer felts on which additional excise duty in lieu of Sales Tax is not levied.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
42		01/07/93	

	Coffee, cocoa, condensed milk, butter and milk powder.		S.O. 46/48/S.5/93 dated 24.6.1993
43	Metal safes, cash boxes and almirahs, all kinds of metal furniture, whether sold in assembled or un-assembled form, Parts of metal furniture, furniture made from fibre glass, reinforced plastics or made primarily from any kind of plastic upholstered furniture and furniture on the manufacture of which laminated sheets are used.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
44	Office machines and apparatuses including tabulating, calculating, duplicating, cash registering, cheque writing, accounting, statistical indexing, card punching, franking and addressing machines and computers (including central processing unit and peripheral devices), teleprinters and auxiliary machines, components parts, spare parts and accessories of such office machines and apparatuses.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
45	Insecticides, pesticides and weedicides.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
46	All kinds of utensils of stainless steel, copper, aluminium and brass.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
47	Copperware, brassware including decoration pieces made of these metals.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
48	Confectionery goods, including all kinds of chocolates, toffees, chewing gum.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
49	Stones, crushed stones and bajri.	01/07/93	S.O. 46/48/S.5/93 dated 24.6.1993
50	All types of man-made synthetic, natural and blended fibres and their wastes.		S.O. 67/PA 84/PA.46/48/S.5/93 dated 19.8.1993
51	Almond, apricot, cashew nut, kishmish, pistachio, raisin and walnut.		S.O. 15/PA.46/48S.5/94 dated 22.3.1994.
52	Ajwain, black pepper, clove, cardamom, coriander seeds, cinamon, cumin seed, chat masala, chana masala, fenugreek, garam masala, Kashmiri chillies (deggi mirch), mustard seeds (rai), meat masala, pomegranate seeds and turmeric powder.		S.O. 15/PA.46/48S.5/94 dated 22.3.1994.
53	Dhoop agarbati.		

		S.O. 15/PA.46/48S.5/94 dated 22.3.1994.
54	All types of shaving blades.	S.O. 15/PA.46/48S.5/94 dated 22.3.1994.
55	Besan (Gram flour).	S.O. 15/PA.46/48S.5/94 dated 22.3.1994.
56	All types of noodles.	S.O. 15/PA.46/48S.5/94 dated 22.3.1994.
57	All types of ultramarine.	S.O. 15/PA.46/48S.5/94 dated 22.3.1994.
58	Boot polish including liquid boot polish and shoe creams.	S.O. 15/PA.46/48S.5/94 dated 22.3.1994.

\* Words added vide Notification dated 1-3-1996 The first stage of sale shall be :-(i)[ in the case of a dealer who brings into the State of Punjab the above goods from any place outside the State, be the stage of the sale when such dealer sells such goods for the first time within the State of Punjab ; [See Notification S.O. 15/P.A.46/48/S.5/94. dated 22nd March, 1994.](ii)in the case of dealer who manufactures the above goods within the State of Punjab, be the stage of sale when such dealer sells such goods for the first time within the State of Punjab; and(iii)in case of any other dealer who has not purchased the above goods from, a dealer referred to in the preceding clause, be the stage at which such dealer sells the above goods for the first time in the State of Punjab.]