PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)
NOTIFICATION
The 30th June, 2017

No. S.O.31 /P.A.5/2017/S.11/2017.-In exercise of the powers conferred by sub-
section (1) of section 11 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, is pleased to exempt, supplies of goods, the description of which is specified in
column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter,
as the case may be, as specified in the corresponding entry in column (2), from the whole of
the state tax leviable thereon under section 9 of the said Act, namely:-

<table>
<thead>
<tr>
<th>No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description of supply of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Any chapter</td>
<td>The supply of goods by the CSD to the Unit Run Canteens</td>
</tr>
<tr>
<td>2.</td>
<td>Any chapter</td>
<td>The supply of goods by the CSD to the authorized customers</td>
</tr>
<tr>
<td>3.</td>
<td>Any chapter</td>
<td>The supply of goods by the Unit Run Canteens to the authorized customers</td>
</tr>
</tbody>
</table>

Explanation. –

(1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean
respectively a tariff item, heading, sub-heading and Chapter as specified in the First
Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act,
1975, including the Section and Chapter Notes and the General Explanatory Notes of
the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on and with effect from the 1st day of July, 2017.

A. VENU PRASAD,
Financial Commissioner Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.

1281/06-2017/Pb. Govt. Press, S.A.S. Nagar