

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

**NOTIFICATION**

The 17th June, 2023

**No. S.O. 48/P.A.5/2017/S.11/2023.**-In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.18/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely: -

**AMENDMENT**

In the said notification, in the Schedule, -

- (i) against serial number 102, in column (3), for the entry, the following entry shall be substituted, namely: -

“Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & additives, wheat bran & de-oiled cake [other than rice bran]”;

- (ii) after serial number 102B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni/churi, Khanda”;

2. This notification shall be deemed to have come into force on the 1st day of January, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.