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

**NOTIFICATION**

The 4th February, 2023

**No. S.O. 15/P.A. 8/2005/S.8/2023.**-Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest:

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule "E" appended to the said Act, with effect from the 4th February, 2023 (midnight of 4th and 5th February, 2023), by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the said Schedule "E", for serial numbers 1 and 2 and the entries relating thereto, the following shall be substituted, namely:-

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“1. Diesel other than premium diesel	10.97 percent or rupees 9.14 per litre, whichever is greater
2. Petrol	14.75 per cent or rupees 13.40 per litre, whichever is greater:

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Provided that Additional tax at the rate of 10% as specified in section 8-B of the Punjab Value Added Tax Act, 2005 shall be added in ad valorem rates only. Fixed rates specified above are already inclusive of additional tax at the rate of 10% as specified in section 8-B of the Punjab Value Added Tax Act, 2005.”

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